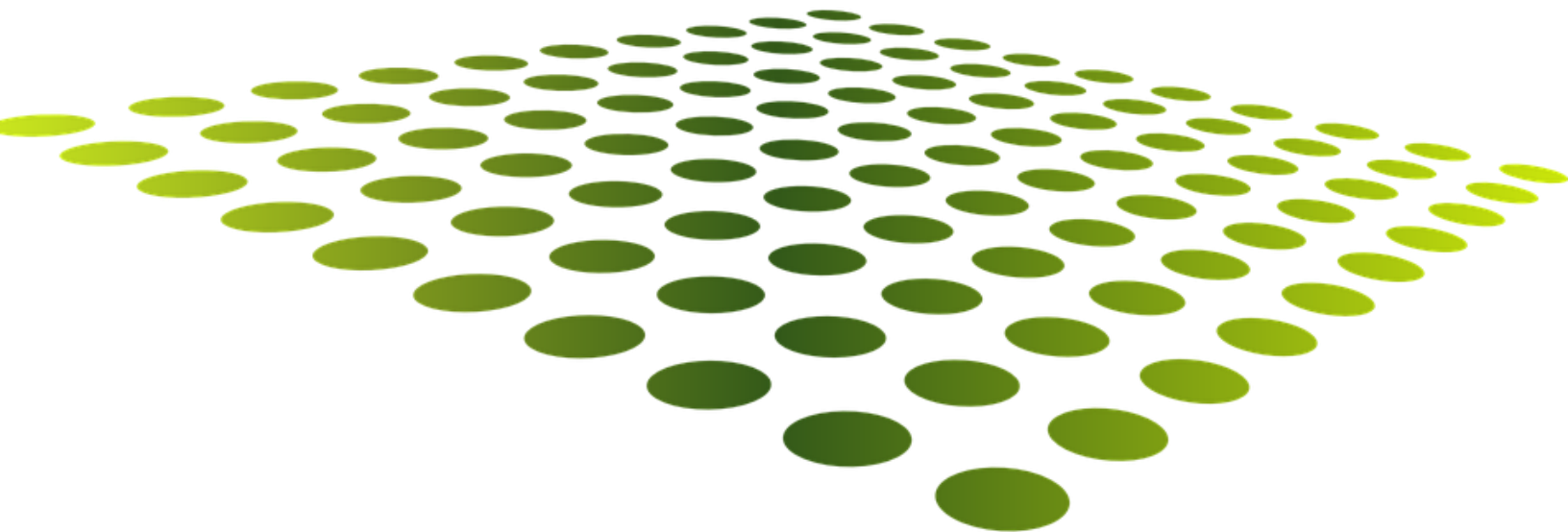


ADOA – General Accounting Office

AFIS MANUAL: COST ALLOCATION





COST ALLOCATION

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All activity scenarios are displayed with this icon.

NOTE: Typically, the demonstrations are completed with training data. Please be sure to always use this guide for a resource, but always enter your agency data when processing.



COST ALLOCATION

Purpose

The AFIS automated Cost Allocation Process provides a flexible mechanism to allocate costs and/or revenues. This process is based on the concept of allocating costs and revenues from entity-defined pool accounting distributions to base accounting distributions.

This training guide introduces the processes used to set up and maintain Cost Allocation structures in AFIS. When costs and revenue are initially recorded in the system, the grants, projects, or operational accounting distributions to which those transactions should be recorded are not always known. Cost Allocation is the process through which those transactions are initially accumulated, and then later distributed to the appropriate departments or programs.

Guide Objectives

As a result of this training manual, will be able to:

- Review the navigation of AFIS using tables, documents, and queries
- Examine the Cost Allocation features and processes
- Identify the Cost Allocation query pages and their uses
- Understand the Cost Allocation Process
- Create Cost Allocation hierarchies
- Maintain Cost Allocation hierarchies
- View Cost Allocation (CA) documents generated by the automated Cost Allocation Process
- View Cost Allocation (CA) documents generated to reverse allocations



Cost Allocation Overview

Objectives

In this section, we will review the following:

- List and define the required components of the Cost Allocation structure in AFIS
- List and define the optional components of the Cost Allocation structure in AFIS
- Differentiate between a pool and a base

Section Overview

The uses Cost Allocation process is Identified.

The setup of Cost Allocation structures are introduced and the key terms of pool, base, accounting distribution, and inheritance are defined.

The required elements (Cost Allocation Control ID, Cost Allocation Series Setup, Cost Allocation Step Setup, Pool/Base Setup, and Pool/Base Distribution) and optional elements (Pool/Base Offset Requirement, Statistical Unit, and Object Rate Groups) of a Cost Allocation hierarchy are Identified.

The Cost Allocation Process

AFIS provides several methods to manage the calculation and posting of direct and indirect costs. The method used will depend on the accounting requirements of the State and/or the requirements imposed by the funding source. This topic provides an overview of the features and output of the Cost Allocation processes.

Cost Allocation Output

The output of the Cost Allocation process is a two-sided entry to the Accounting Journal; however, the purpose of this process is to distribute costs or revenue on a dollar-for-dollar basis rather than to calculate additional, indirect costs. The output of the Cost Allocation can credit either the original or an offset accounting distribution, and the accounting distribution for the debit entry is partially or totally different from the originating accounting distribution.

The remainder of this lesson will introduce the characteristics and setup of a Cost Allocation structure.

Cost Allocation Overview

Cost allocation is a flexible process within AFIS that distributes costs or revenue to various accounting distributions, on a dollar-for-dollar basis. At the time, costs are initially recorded in the system, the grant, project, or operational accounting distributions to which those costs should be recorded are not always known. AFIS tracks these costs, and then later, using the automated Cost Allocation Process, distributes the costs to the proper programs based on instructions defined in the Cost Allocation hierarchy.

For the purposes of this course, the examples used will refer to allocation of costs, which is the most common type of Cost Allocation; however, the same processes can be applied to revenue, if the ultimate recipients of revenue are not known at the time the revenue is received.

**Cost Allocation consists of four steps:**

1. Establish a Cost Allocation hierarchy in AFIS to identify the transactions to be allocated, how they must be allocated, and the recipients of the allocation
2. Enter transactions in AFIS
3. Execute the Ledger Engine process to update the ledgers and post the transactions
4. Execute the automated Cost Allocation Process to perform the allocation

Cost Allocation Terminology

Unique terms are used to define the components and features of the Cost Allocation Process in AFIS. The following list introduces key terms associated with Cost Allocation:

- **Cost allocation hierarchy** - The Cost Allocation hierarchy is the structure in AFIS that contains Cost Allocation instructions.
- **Cost Allocation Process** - The Cost Allocation Process is a series of automated batch jobs that perform the allocations in AFIS.
- **Accounting distribution** - An accounting distribution is a unique combination of Chart of Accounts (COA) elements. It is the mechanism used in the Cost Allocation hierarchy to define the costs or revenue to be captured for distribution (pools) and to define how they should be distributed (bases).
- **Pool** - The pool identifies the costs or revenues to be allocated. A pool is defined by the pool accounting distributions associated with it. Expenditure or revenue transactions are then identified for allocation, if the Chart of Accounts elements on the document Accounting line match the pool accounting distribution.
- **Base** - The base identifies the departments or programs that are the recipients of the allocation (that will ultimately be charged for the costs). A base is defined by the base accounting distributions associated with it. Expenditure or revenue transactions in the pool are allocated to the accounting distributions associated with the base.
- **Offset distribution** - The accounting distribution used for the credit from the allocation, when different than the accounting distribution that defined the pool.
- **Inheritance** - Inheritance determines if allocated records will receive (inherit) a field's value from the pool or the base record. Inheritance is set field by field, because different fields will have different rules.

Although other terms and concepts associated with Cost Allocation are introduced in this guide; these terms provide the foundation for learning and understanding how this process works in AFIS.

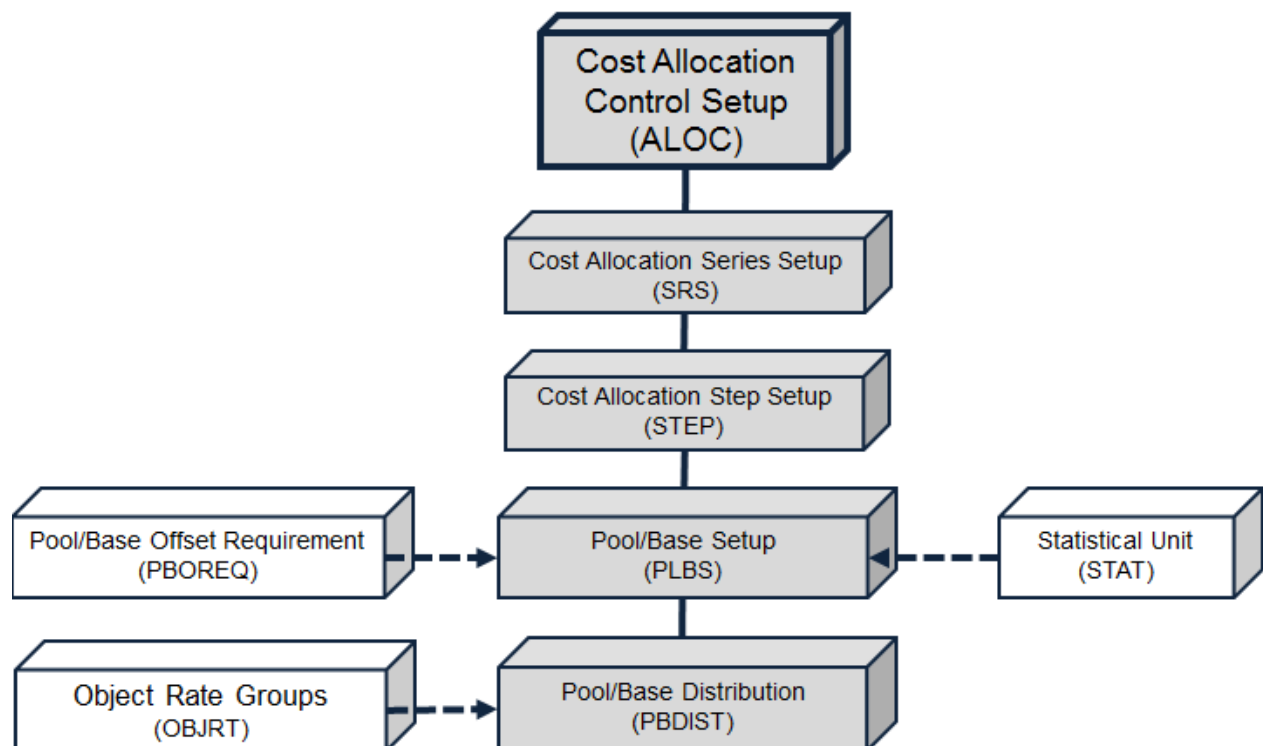


Cost Allocation Hierarchy

The Cost Allocation Process begins with the creation of a Cost Allocation hierarchy, which identifies the costs or revenue to be allocated, how the allocation must be made, and the recipients of the allocation. The Cost Allocation hierarchy is based on eight pages; five pages are required elements and three pages are optional elements.

Figure 1 illustrates the parent-child structure that exists in the hierarchy and identifies the required pages (shaded boxes) and optional pages (unshaded boxes), in the Cost Allocation hierarchy. Each element is defined below and discussed in more detail in the next lesson.

Figure 1: Cost Allocation Pages



Required Cost Allocation Elements

The required elements, and their role in a Cost Allocation hierarchy, are as follows:

- **Cost Allocation Control Setup (ALOC)** (GAO setup only) - The ALOC establishes a control record that is the element at the top of the hierarchy: it is the umbrella under which the remaining Cost Allocation elements are organized. The ALOC identifies global characteristics about the allocation.
- **Cost Allocation Series Setup (SRS)** (GAO setup only) - An entry on the SRS page is commonly called a Series. At least one Series must be established for each Allocation hierarchy. Additional Series are set up when multiple groups of expenditures or revenues must be allocated, during a single run of the automated Cost Allocation Process.



- **Cost Allocation Step Setup (STEP)** - An entry on the STEP page is commonly called a Step. The Step defines the sequence of allocation calculations within a Series and identifies the method that is used to calculate the allocation.
- **Pool/Base Setup (PLBS)** - The PLBS page establishes the pool and base records within the hierarchy.
- **Pool/Base Distribution (PBDIST)** - The PBDIST identifies the accounting distributions and accumulation distributions that define each pool and base (accumulation distributions are defined in more detail in the next lesson).

Optional Cost Allocation Elements

The optional elements, and their roles in a Cost Allocation hierarchy, are as follows:

- **Pool/Base Offset Requirement (PBOREQ)** - The PBOREQ is used to support a Cost Allocation hierarchy that requires offset distribution. The credit from the allocation must be posted to an accounting distribution different than that of the pool accounting distribution. The entry on PBOREQ identifies if a change to each COA element on an offset distribution is required, prohibited, or optional.
- **Statistical Unit (STAT)** - The STAT establishes numeric values for State-defined statistics used to calculate an allocation percentage for a Cost Allocation hierarchy, using the Statistical Base Type.
- **Object Rate Groups (OBJRT)** (GAO setup only) - The OBJRT establishes groups of object codes that are all eligible, or ineligible, for allocation. Object Rate Groups are used to simplify data entry, when creating Cost Allocation hierarchies.

A Cost Allocation hierarchy can be as simple or as complex as needed to meet the allocation needs of the State. For each Cost Allocation structure, there must be at least one entry on each of the required pages identified above; however, there may be multiple Series, Steps, Pools, and Bases identified, in order to fully define the allocation requirements. Many Cost Allocation hierarchies are required to accommodate the allocation needs of the State.



Establishing a Cost Allocation Hierarchy

Objectives

In this section, we will review the following:

- Identify the three levels of the Cost Allocation hierarchy at which inheritance rules can be established
- List and define the Base Types available to assign or calculate Cost Allocation percentages
- Differentiate between an accounting distribution, an accumulation distribution, and an offset distribution
- Create a Cost Allocation hierarchy using a Fixed Percentage Allocation
- View an entry on the Pool/Base Offset Requirement (PBOREQ) page
- Create a pool offset distribution record on the PBDIST page
- View an entry on the Object Rate Groups (OBJRT) page

Section Overview

A Cost Allocation hierarchy is established by entering data in the required and optional pages, listed below. The optional pages are utilized, if necessary, for the requirements of the specific allocation.

- Cost Allocation Control ID (ALOC) - required
- Cost Allocation Series Setup (SRS) - required
- Cost Allocation Step Setup (STEP) - required
- Pool/Base Setup (PLBS) - required
- Pool/Base Distribution (PBDIST) - required
- Pool/Base Offset Requirement (PBOREQ) - optional
- Statistical Unit (STAT) - optional
- Object Rate Groups (OBJRT) - optional

In addition to reviewing each of these pages in detail, this lesson will define the key concepts of Base Type and accumulation distributions, while further exploring the concepts of inheritance and offset distributions.

Cost Allocation Control Setup (ALOC)

The Cost Allocation Control Setup (ALOC) page establishes a control record that is the element at the top of the hierarchy: all related elements fall beneath this element in the hierarchy. The ALOC consists of the Allocation Information and Inheritance Information components. ALOC records are added and maintained by GAO.

Allocation Information Component

The Allocation Information component establishes the global characteristics of the allocation hierarchy, including the Allocation Control ID, which is the unique identifier for the Cost Allocation hierarchy. Key fields in this component are:



- **Allocation ID** - The unique identifier for the allocation record
- **Description** - A description of the allocation's purpose may be entered
- **Allocation Frequency** - Identifies how frequently the allocation is executed. Options in this field are Daily, Monthly, Quarterly, and Annual. All allocations in the State are run monthly at this time.
- **Allocation Type** - The allocation may be for expenditures (cash expenditures and/or charges), revenue, or charge back. Select the appropriate check box (or check boxes) in the Allocation Information component, to identify the type of allocation. The options are:
 - **Cash Expenditures** - Select this check box if expenditures are to be allocated. Charges may be selected with Cash Expenditures in the same allocation; however, the Cash Expenditures check box may not be selected in combination with Collected Revenues or Charge Back flags
 - **Collected Revenue** - Select this check box if revenues are to be allocated. No other check box may be selected in combination with the Collected Revenue check box
 - **Charges** - Select this check box if Charges (and Revenue Credits) are to be allocated. Charges may be selected with Cash Expenditures in the same allocation; however, the Charges check box may not be selected in combination with Collected Revenues or Charge Back flags
 - **Charge Back** - Select the Charge Back check box if the allocation is being used for processing indirect costs. No other check box may be selected in combination with the Charge Back check box

Save Undo Delete Insert Copy Paste Search

Allocation Information

Allocation Id : 02IT

Department :

Description : Allocation of IT Service Desk Expense

Allocation Frequency : Monthly

Cash Expenditures : ☒

Collected Revenues : ☐

Charges : ☐

Charge Back : ☐

Note: Currently, the State is not using Charge Back or Collected Revenue allocations.

Inheritance Information Component

The Inheritance Information component on the ALOC establishes default inheritance rules for each Chart of Accounts element type. Inheritance rules instruct AFIS to use the COA value from either the pool source transaction accounting line or as defined on the base accounting distribution, when creating the base accounting line for the allocation document. Inheritance is set on a field-by-field basis, because inheritance rules may vary based on the COA element used.

Two options exist for each field in the Inheritance Information component of the ALOC record: Pool or Base. If the COA element should be inferred from the pool accounting line on the source transaction,



select Pool; if the COA element should be inferred from the base accounting distribution on the Pool/Base Distribution page, select Base.

Inheritance rules established in the Inheritance Information component of the ALOC record are the default values for the entire Cost Allocation hierarchy; however, these inheritance rules may be modified at Series or Step levels of the hierarchy. When setting up the Allocation ID record, at least one of the inheritance type fields must be set to Base.

Inheritance Information	
Fund Inheritance Type :	Base ▼
Object/Revenue Inheritance Type :	Pool ▼
Balance Sheet Account Inheritance Type :	Pool ▼
Appropriation Unit Inheritance Type :	Base ▼
Department/Unit Inheritance Type :	Base ▼
Location Inheritance Type :	Pool ▼
Activity Inheritance Type :	Pool ▼
Function Inheritance Type :	Pool ▼
Reporting Inheritance Type :	Pool ▼
Dept Object/Revenue Inheritance Type :	Pool ▼
Task Inheritance Type :	Pool ▼
Task Order Inheritance Type :	Pool ▼
Major Program/Program Inheritance Type :	Pool ▼

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Pool/base inheritance is best explained by looking at a single chart of account element, for example, Fund.

Pool Inheritance: If indirect costs are initially recorded to **Pool A** where Fund = **A**, then the indirect costs for this accounting distribution will be allocated to another base accounting distribution where Fund = **A**. In other words, where a chart of account element is set up with Pool Inheritance, then the costs or revenues will not be re-allocated to another value for that chart of account element. Most allocations will be set up so that the majority of chart of account elements are set to 'pool' inheritance.

Base Inheritance: If indirect costs are initially recorded to **Pool A** where Fund = **A**, then the indirect costs for this accounting distribution will be allocated to another base accounting distribution where Fund is not **A**. Cost Allocation involves the re-distribution of costs or revenues to an accounting distribution that is different from the original distribution. For this to occur, at least one chart of account (COA) element must be set up with '**Base**' inheritance.

The individual COA inheritance can be set up as Pool/Base at the Control level and defaulted on Series and Step levels. However if for a specific Series/Step the inheritance need to be different from Control they can be set up to Pool/Base in Series/Step. The Cost Allocation Process will read each COA Inheritance Type from one of the three-setup tables.

The Cost Allocation Process will first read the inheritance type setting on Cost Allocation Step setup. If the value is '**Pool**' or '**Base**', then the process will assume that value for the allocation.

If the Cost Allocation Step setup value is '**default**', then the process must look to the inheritance type setting on Cost Allocation Series setup. If the value is '**Pool**' or '**Base**' on the allocation series table, then the process will assume that value for the allocation.



If both the Cost Allocation Step setup and Cost Allocation Series setup values are '**default**', then the process must look to the inheritance type setting on Cost Allocation Control setup. There is no default option on the allocation control table, so the value must be '**Pool**' or '**Base**'. The process will assume that value for the allocation.

Pools and bases are initially defined on the **Pool/Base Setup** table. The key to this table includes Cost Allocation ID, Series ID and Step ID so that the user is aware that the pools and bases are being associated with an allocation step. **Pool** records specify the source accounting distributions that contain the costs to be allocated to different distributions (bases). **Base** records specify the destination accounting distributions in which pooled costs will be allocated. At least one **Pool** is required before a **Base** record can be defined for a step. Otherwise, there is no source for an allocation. Multiple pools and bases can be defined for any step, each **Pool** and **Base** being uniquely identified by a system-generated pool/base sequence number.

All **Pool** records should be set up with an allocation percentage of 100%. Depending on base type, the allocation percentages for each base record may or may not be defined also.

If the Base type = Fixed Percentage, then the allocation percentage for each base in the step must be defined. The sum of the allocation percentages for all bases in a single step should equal 100%.

For steps where the base type = Statistical, the allocation percentage cannot be defined at setup time. Instead, the allocation percentages are calculated during the Cost Allocation Process. For this base type, statistical records must first be created on the Statistical Unit table. Users are required to enter the Statistical Group and Record ID. The Statistical Units are automatically inferred on the Pool/Base Setup table from the Statistical Unit Setup table. The Pool/Base Setup table is linked to the Statistical Setup table so that if there is a change to a record on the latter table, then the Statistical Unit value is automatically updated on Pool/Base Setup. The technical term for this relationship is that Pool/Base Setup's Statistical Unit field is a 'maintained' replicate from the same field on the Statistical Unit table.

For steps where the base type = Direct Financial or Direct and Instream Financial, both the allocation percentage and statistical unit fields must be left blank at the time of initial setup. For all base types except Fixed Percentage, the allocation percentage for base records will be calculated during the Cost Allocation Process.



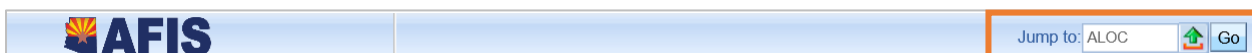
Activity – View an Allocation ID

Scenario – Your organization must allocate IT Service Desk expenses to the Department of Administration and the Department of Revenue. Begin by locating the ALOC record set up by GAO.

NOTE: Normally, expenses will be allocated to many departments or programs; however, only a portion of the Cost Allocation hierarchy is configured in this training course for purposes of clarity. In addition, some configuration may be included for instructional purposes and may not represent a typical allocation.

Login to the **AFIS** Home Page, an ALOC ID has been established for training purposes.

1. Navigate to the Cost Allocation Control Setup (ALOC) page and search for the Allocation ID created by GAO.
2. In the **Jump to** field, enter **ALOC**



3. Click **Go**. The Cost Allocation Control Setup page is displayed
4. Click **Search**. A Search window is displayed
5. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
6. Click **Ok**. The Cost Allocation Control Setup record for your Training ID is displayed

View the information displayed in the **Allocation Information** component.

- Notice the **Allocation Frequency** is **Monthly**.
- Notice the **Cash Expenditures** check box is checked, indicating this allocation is for expenditures.

Save Undo Delete Insert Copy Paste Search

Allocation Information

Allocation Id : 02IT

Department :

Description : Allocation of IT Service Desk Expense

Cash Expenditures : ☒

Collected Revenues : ☐

Charges : ☐

Charge Back : ☐

Allocation Frequency : Monthly

View the default inheritance rules established in the Inheritance Information component and then return to the Home Page.

1. Click the arrow beside **Inheritance Information**, to expand that component.

Notice the **Fund Inheritance Type**, **Appropriation Unit Inheritance Type**, and **Department/Unit Inheritance Type** fields instruct AFIS to inherit information from the Base record. The remaining elements will be inherited from the Pool record.



▼ Inheritance Information

Fund Inheritance Type :	Base	▼	Function Inheritance Type :	Pool	▼
Object/Revenue Inheritance Type :	Pool	▼	Reporting Inheritance Type :	Pool	▼
Balance Sheet Account Inheritance Type :	Pool	▼	Dept Object/Revenue Inheritance Type :	Pool	▼
Appropriation Unit Inheritance Type :	Base	▼	Task Inheritance Type :	Pool	▼
Department/Unit Inheritance Type :	Base	▼	Task Order Inheritance Type :	Pool	▼
Location Inheritance Type :	Pool	▼	Major Program/Program Inheritance Type :	Pool	▼
Activity Inheritance Type :	Pool	▼			

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Click **Home** in the Primary Navigation Panel to return to the Home Page.

Cost Allocation Series Setup (SRS)

For each Allocation Control ID there must be at least one entry on the Cost Allocation Series Setup (SRS) page, often referred to as a Series. Multiple Series can be established, if multiple groups of expenditures or revenues must be allocated, during a single run of the automated Cost Allocation process. The SRS consists of the Series Information and Inheritance Information components. SRS entries are maintained by GAO.

Navigating within the Cost Allocation Hierarchy

The SRS page is different from most pages in AFIS, because the most effective way to navigate to the page is through a link at the lower left corner of the ALOC page. This is because each entry on the SRS page is a child record of the associated record on the Cost Allocation Control ID page. This is true of the other required pages used to create the Cost Allocation hierarchy (STEP, PLBS, and PBDIST). Links are provided on the bottom of each page (outlined in the image below), to navigate up and down the hierarchy. When the links are used to navigate to the lower levels of the hierarchy, AFIS infers the codes established for the higher levels of the hierarchy.

Jump to: ALOC [Go](#)

Procurement | Budgeting | Accounts Receivable

Cost Allocation Control Setup

Allocation Id	Department
00IT	
00PR	
01IT	
01PR	
0200	
✓ 02IT	
02PR	
03IT	
03PR	
04IT	

First Prev [Next](#) Last

Save Undo Delete Insert Copy Paste Search

▼ Allocation Information

Allocation Id : 02IT

Department :

Description : Allocation of IT Service Desk Expense

Allocation Frequency : Monthly

Cash Expenditures : ☒

Collected Revenues : ☐

Charges : ☐

Charge Back : ☐

► Inheritance Information

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[Cost Allocation Series Setup](#)



Note: Standard page navigation using Page Search or the Jump to field may be used; in these cases, fields that would be inferred using the links must be manually entered or selected from the pick list.

Series Information Component

The Series ID field in the Series Information component is used to identify each Series within the allocation hierarchy. The Series Description field is used to define the purpose of the series, if multiple series are established.

Allocation Id	Series Id	Department
✓ 02IT	1	
02IT	2	

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Series Information

Allocation Id : 02IT

Series Id : 1

Department :

Series Description : Allocation of IT Service Desk Expense to Departments

Inheritance Information

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[Cost Allocation Control Setup](#) [Cost Allocation Step Setup](#)

Inheritance Information Component

Inheritance of COA elements can be defined at the Series level, if different from the rules set at the ALOC level. The options for each field in this component are Pool, Base, and Default. Retaining the value of Default will defer to the inheritance rule set at the ALOC level.

Establishing the Inheritance Type on the SRS record allows a Series to inherit more entries from the base than previously identified on the ALOC record. Each Series associated with an Allocation ID can have a different set of inheritance settings.

Inheritance Information

Fund Inheritance :	Default	Function Inheritance :	Default
Object/Revenue Inheritance :	Default	Reporting Inheritance :	Default
Balance Sheet Account Inheritance :	Default	Dept Object/Revenue Inheritance :	Default
Appropriation Unit Inheritance :	Default	Task Inheritance :	Default
Department/Unit Inheritance :	Default	Task Order Inheritance :	Default
Location Inheritance :	Default	Major Program/Program Inheritance :	Default
Activity Inheritance :	Default		



Activity – View a Series

Scenario – View the entry on the SRS page created by GAO, which will further define the hierarchy to allocate IT Service Desk expenses to the Department of Administration and the Department of Revenue.

Login to the AFIS Home Page, an Allocation ID has been established on ALOC for by Training. A Series ID has been established on SRS from Training data.

Locate your Allocation ID on the Cost Allocation Control ID page.

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The **Cost Allocation Control Setup** page is displayed
3. Click the **Search** link. A Search window is displayed
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
5. Click **OK**
6. Verify that the Allocation ID you viewed from the previous activity is displayed

The screenshot shows the 'Cost Allocation Control Setup' window. It has a title bar with the same name. Below the title bar is a search area with a text input field labeled 'Allocation Id' containing '02IT' and a checkmark icon to its left. Below the input field are navigation buttons: 'First', 'Prev', 'Next', and 'Last'.

Navigate to the Series (SRS) page and view the information displayed in the Series Information component.

7. On the lower left corner of the **ALOC**, click the **Cost Allocation Series Setup** link. The Cost Allocation Series Setup page displays

The screenshot shows the 'Cost Allocation Control Setup' window with the 'Allocation Information' section expanded. It displays a list of Allocation IDs on the left, with '02IT' selected. The main area shows details for '02IT': Department (blank), Description (Allocation of IT Service Desk Expense), Allocation Frequency (Monthly), Cash Expenditures (checked), Collected Revenues (unchecked), Charges (unchecked), and Charge Back (unchecked). At the bottom left, there is a link labeled 'Cost Allocation Series Setup' which is highlighted with a red box.



8. Notice there are two Series displayed in the Grid. For this activity, you will review the information displayed in Series 1, so verify there is a check mark to the left of Series ID 1.

Allocation Id	Series Id	Department
✓ 02IT	1	
02IT	2	

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

9. In the **Series Description** field, notice the description **Allocation of IT Service Desk Expense to Departments**.

Cost Allocation Series Setup

Allocation Id	Series Id	Department
✓ 02IT	1	
02IT	2	

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

▼ **Series Information**

Allocation Id : 02IT

Series Id : 1

Department :

Series Description : Allocation of IT Service Desk Expense to Departments

► **Inheritance Information**

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[Cost Allocation Control Setup](#) [Cost Allocation Step Setup](#)

View the Inheritance Information component, and then return to the Home Page.

1. **Click the Inheritance Information component to expand it**
2. Notice that each field in the component defaults to **Default**. This indicates that the inheritance rules established on the ALOC will not be overridden for this allocation hierarchy at the SRS level.
3. Click **Home** in the Primary Navigation Panel to return to the Home Page



Cost Allocation Step Setup (STEP)

For each Series there must be at least one entry on the Cost Allocation Step Setup (STEP) page, often referred to as a Step. There may be multiple Steps if needed. The Step defines the sequence of allocation calculations within a Series. The STEP consists of the Step Information and Inheritance Information components.

The STEP page is a child of the SRS page, so if there are multiple entries on SRS, ensure the correct record is highlighted in the SRS Grid. Then, navigate to STEP, by clicking the Cost Allocation Step Setup link on the SRS page. Click Insert to create a new record on the STEP page.

Step Information Component

In the Step Information component, the Allocation ID and Series ID are inferred from the higher levels of the hierarchy, when the navigation link is used. The Step No and Description fields are used to define each Step within the hierarchy.

Cost Allocation Step Setup

Allocation Id	Series Id	Step No	Department
✓ 00PR	1	1	
0200	1	1	
0200	2	1	
DST1	1	1	
RF1	1	1	
RF1	1	2	
TN200	1	1	

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Step Information

Allocation Id : 00PR

Series Id : 1

Step No : 1

Department :

Description : Allocation of Dept Head personnel costs to Dept programs

Base Type : Direct Financial Only

Charge Back Object :

The **Base Type** is a key option that is set at the Step level. The Base Type define show the allocation is calculated. The options are; Fixed Percentage, Statistical, Direct Financial Only, and Direct and Instream Financial.



Step Information

Allocation Id : 00PR

Series Id : 1

Step No : 1

Department :

Description : Allocation of Dept Head personnel

Base Type : **Direct Financial Only**

Charge Back Object :

Fixed Percentage (most commonly used)

The Fixed Percentage Base Type is used when the percentage to be allocated to each base is known and/or manually calculated. The allocation percentage is then entered for each base, on the Pool/Base Setup page. The sum of the allocation percentages for all bases, in a single step, must equal 100%. For example, if IT Service Desk expenses must be allocated to departments based on a manually assigned percentage, the Fixed Percentage Base Type is selected.

Statistical

For the Statistical Base Type, the allocation percentage is calculated by AFIS, based on the Statistical Record ID defined for each base record on the Statistical Unit (STAT) page. The Statistical Unit may be square footage, number of employees, number of telephones, Unit of Measure or any other measurable parameter. Unit of Measure is for online review and reporting purposes. It is an optional look up. The # of unit has always been recorded and as is required but without a description there is no reference as to what the unit represents. For example, if utilities must be allocated to departments based on the square footage occupied by the department, the Statistical Base Type is used. The Statistical Base Type is discussed in more detail later in this guide.

Direct Financial Only

For the Direct Financial Only Base Type (commonly called Direct Financial), allocation percentage is calculated by AFIS based on actual expenditures during a specific time frame. This may be referred to as a spending-based allocation because the allocation percentage is calculated by the amount each base contributes to the total expenditures defined and accumulated during a specific time frame. The Direct Financial Base Type is discussed in more detail in Lesson 4.

Direct and Instream Financial

The Direct and Instream Financial Base Type is a two-step allocation process. The first step may be an allocation calculated using any one of the Base Types. The output of the first allocation (in part or in total) is then included in the accumulation for a Direct Financial allocation that constitutes the second step of the allocation. Currently, the Direct and Instream Financial Base Type will not be used by the State for Cost Allocation purposes.



Charge Back Object

If the hierarchy is established for Charge Back processing, the object code that should be used for the credit is identified in the Charge Back Object field. The appendix provides additional information about setting up a Charge Back allocation structure. This functionality is currently not in use.

Charge Back Object :

Inheritance Information Component

The Step is the lowest level of the Cost Allocation hierarchy available to define COA inheritance. The options are Pool, Base, and Default. Retaining the value of Default will defer to the inheritance rules set at the SRS or ALOC levels.

Establishing the Inheritance Type on the STEP record allows a Step to inherit more entries from the base than previously identified on the ALOC and SRS records. Each Step associated with a Series ID can have a different set of inheritance settings.



Activity – Create a Step

Scenario – A single entry on the STEP page will further define the hierarchy necessary to allocate IT Service Desk expenses to the Department of Administration and the Department of Revenue. Costs will be allocated using the Fixed Percentage Base Type. For this scenario, the inheritance rules set at the ALOC level will be utilized and will not be modified at the SRS or STEP levels.

Login to the AFIS Home Page, the Allocation ID has been established on the ALOC from Training. A Series ID has been established on the SRS from Training data.

Locate the Allocation ID viewed in Activity – **View an Allocation ID**

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page is displayed
3. Click **Search**
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
5. Click **OK**. The Allocation ID you viewed in the previous activity – **View an Allocation ID** is displayed

Navigate to the Series ID viewed in Activity – **View a Series**

6. On the lower left corner of the **ALOC**, click the **Cost Allocation Series Setup** link. The Cost Allocation Series Setup page is displayed.

Navigate to the Cost Allocation Step Setup (STEP) page and complete the Step Information component.

7. Below the Inheritance Information component, click the **Cost Allocation Step Setup** link

Allocation Id	Series Id	Department
✓ 02IT	1	
02IT	2	

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

Series Information

Allocation Id : 02IT

Series Id : 1

Department :

Series Description : Allocation of IT Service Desk Expense to Departments

Inheritance Information

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Cost Allocation Control Setup Cost Allocation Step Setup

8. Click **Insert**
9. In the **Step No** field, enter **1**
10. In the **Description** field, enter **Allocation of IT Service Desk Expense to Departments**



11. From the **Base Type** drop down list, select **Fixed Percentage**

Cost Allocation Series Setup

Allocation Id	Series Id	Department
✓ 02IT	1	
02IT	2	

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Series Information

Allocation Id : 02IT

Series Id : 1

Department :

Series Description : Allocation of IT Service Desk Expense to Departments

Inheritance Information

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[Cost Allocation Control Setup](#) [Cost Allocation Step Setup](#)

Inheritance Information

Fund Inheritance Type :	Default	Function Inheritance Type :	Default
Object/Revenue Inheritance Type :	Default	Reporting Inheritance Type :	Default
Balance Sheet Account Inheritance Type :	Default	Dept Object/Revenue Inheritance Type :	Default
Appropriation Unit Inheritance Type :	Default	Task Inheritance Type :	Default
Department/Unit Inheritance Type :	Default	Task Order Inheritance Type :	Default
Location Inheritance Type :	Default	Major Program/Program Inheritance Type :	Default
Activity Inheritance Type :	Default		

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[Cost Allocation Series Setup](#) [Pool/Base Setup](#)

View the **Inheritance Information** component, and then return to the Home Page.

1. Click the **Inheritance Information** component to expand it
2. Notice that each field in the component defaults to **Default**. Since the inheritance rules established on the ALOC will be utilized for this allocation hierarchy, these fields will retain the default value
3. Click **Save**
4. Click **Home** in the Primary Navigation Panel to return to the Home Page



Pool/Base Setup (PLBS)

Entries on the Pool/Base Setup (PLBS) page establish each pool and base within the hierarchy, and set key characteristics of the pool or base record.

The PLBS page is a child of the STEP page, so if there are multiple entries on STEP, ensure the correct record is highlighted in the STEP Grid. Then navigate to PLBS, by clicking the Pool/Base Setup link on the STEP page.

Pools

The departments or programs that should be charged for the costs are not always known at the time costs are initially recorded in the system.

The mechanism used by AFIS to identify costs to be allocated is a pool. Pools are identified in AFIS by the specific Chart of Accounts elements identified on pool accounting distribution(s).

Bases

The projects, grants, or operational accounting distributions that are the recipients of the allocation (that will ultimately be charged for the costs) are called bases.

Like pools, bases are identified in AFIS by the specific COA elements identified on a base accounting distribution.

When the automated Cost Allocation Process is run, the pool accounting distribution will be credited, and the base accounting distributions will be charged.

Relationship of Pools and Bases

For each Step there must be at least one pool. Multiple pool records can be entered for a single Step to identify all the selection criteria needed to identify the total source records to be allocated.

At least one pool record must be created before a base record may be created. Each Step normally has at least two bases; however, some may have multiple bases. Multiple base records can be entered for a single Step to identify all the destinations for the allocated records.



Pool/Base Setup

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No	Department
✓ 00PR	1	1	Pool	1	
00PR	1	1	Base	1	
00PR	1	1	Base	2	
00PR	1	1	Base	3	

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Allocation Id : 00PR
 Series Id : 1
 Step Number : 1
 Pool Base Indicator : Pool
 PL/BS Seq No : 1
 Department :
 Description : Pool to identify Dept HEAd personnel costs
 Forward Reference Step Number :

Base Type : Direct Financial Only
 Allocation Percent : 100.000000
 Consolidated Percentage :
 Statistical Group :
 Statistical Record Id :
 Statistical Unit :
 Override Original Distribution with Offset Values : ☐
 Offset ID :

[Cost Allocation Step Setup](#)
[Pool/Base Distribution](#)

Key Fields in PLBS

On the PLBS, the Allocation ID, Series ID, Step Number, and Base Type fields are inferred from the upper levels of the hierarchy, when the navigation links are used. Click Insert to create a new line on the PLBS page.

- **Pool Base Indicator** - This field is used to identify the record as either a pool or a base.
- **PL/BS Seq No** - AFIS automatically assigns a sequence number to each PLBS record on PLBS when the record is saved. The first pool record will have an assigned number of 1 and the first base record will have an assigned number of 1. Each additional record will have the PL/BS Seq. No increased by one, for each type of record.
- **Description** - It is recommended that this field be used to fully define the purpose of the entry on PLBS.
- **Forward Reference Step Number** - This field is optional and is used only for base records. The process of forward referencing allows dollars that have been allocated to base records in one step to be re-allocated in a future step. The initial allocation to the base record is the first step. That base record subsequently becomes a pool in a 'forward' step and the dollars are re-allocated.
- **Base Type** - This field is inferred from the STEP record.
- **Allocation Percent** - The value entered in this field will vary based on the type of PLBS record and the Base Type for the STEP:
 - When the Base Type is Fixed Percentage, enter a percentage in the Allocation Percent field for base records. This is the percentage to be allocated to each base accounting distribution.
 - For all other Base Types, leave this field blank. The Allocation Percent field is auto populated for base records of all other Base Types during the automated Cost Allocation Process.



- For pool records, the Allocation Percentage will default to 100% when the record is saved. This is the only value allowed.
 - **Statistical Group, Statistical Record ID and Statistical Unit** - These fields are populated only when the Base Type is Statistical. Entries must be pre-established on the STAT page. A selection from the Statistical Group pick list will also auto populate the Statistical Record ID and Statistical Unit fields. The Statistical Base Type is explained in greater detail in Lesson 4.
 - **Override Original Distribution with Offset Values and Offset ID** - These fields are populated for pool records only.
 - The Override Original Distribution with Offset Values check box indicates that the pool accounting distribution should be overwritten with an accounting distribution other than that of the pool during the generation of Cost Allocation output transactions.
- See the Comparison of Output from Overhead, Charge Back, Charge Back with Offset Distribution, and Cost Allocation Processes section of the Appendix for examples of the accounting entries generated by the use of a pool offset distribution.*
- The Offset ID is pre-established on the Pool Base Offset Requirement (PBOREQ) page. This page identifies which COA elements may be overwritten in the automated Cost Allocation Process.

Establishing offset distributions and the PBOREQ page will be discussed in more detail later in this lesson.



Activity – Create a Poll and Two Base Records

Scenario – Create a pool record, on PLBS, that will define the IT Service Desk expenses to be allocated. Create two base records, on PLBS, that will define the Department of Administration and the Department of Revenue being charged for the IT Service Desk expenses. The allocation will be a 60/40 Fixed Percentage allocation.

Login to the AFIS Home Page, User is logged in to the AFIS Home Page. The Allocation ID has been established on ALOC by Training.

A Series ID has been established on SRS from Training data. A **Step No** has been created on STEP.

Locate the Allocation ID entry viewed in Activity – **View an Allocation ID**

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page is displayed
3. Click **Search**
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
5. Click **OK**. The Allocation ID you viewed in the previous activities– **View an Allocation ID** displays

Navigate to the Series (SRS) viewed in the Activity – **View a Series** and the Step (STEP) entry created in Activity – **Create a Step**.

6. On the lower left corner of the **ALOC**, click **Cost Allocation Series Setup**. The Cost Allocation Series Setup page displays
7. Verify that **Series ID 1** is selected in the Grid
8. Below the Inheritance Information component of the **SRS**, click **Cost Allocation Step Setup**. The Cost Allocation Step Setup page displays

Navigate to the **Pool/Base Setup (PLBS)** page and create a pool record.

9. Below the **Inheritance Information** component of the **STEP**, click the **Pool/Base Setup** link. The PLBS page displays



10. Click **Insert**
11. From the **Pool/Base Indicator** drop down list, select **Pool**
12. In the **Description** field, enter **Pool to Identify IT Service Desk Expense**
13. Click **Save**. Notice the **Allocation Percent** field defaults to 100.000000



Pool/Base Setup

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No	Department
✓ 00PR	1	1	Pool	1	
00PR	1	1	Base	1	
00PR	1	1	Base	2	
00PR	1	1	Base	3	

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Allocation Id : 00PR
Series Id : 1
Step Number : 1
Pool Base Indicator : Pool
PL/BS Seq No : 1
Department :
Description : Pool to identify Dept HEAd personnel costs
Forward Reference Step Number :
Base Type : Direct Financial Only
Allocation Percent : 100.000000
Consolidated Percentage :
Statistical Group :
Statistical Record Id :
Statistical Unit :
Override Original Distribution with Offset Values :
Offset ID :

[Cost Allocation Step Setup](#) [Pool/Base Distribution](#)

Create two base records, and then return to the Home Page.

1. While still on the pool record, click **Insert**
2. From the **Pool/Base Indicator** drop down list, select **Base**
3. In the **Description** field, enter **Base to Identify the Dept of Administration**
4. In the **Allocation Percent** field, enter **60**
5. Click **Save**

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No	Department
00PR	1	1	Pool	1	
✓ 00PR	1	1	Pool	1	
00PR	1	1	Base	1	
00PR	1	1	Base	2	
00PR	1	1	Base	3	

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 00PR
Series Id : 1
Step Number : 1
Pool Base Indicator : Pool
PL/BS Seq No :
Department :
Description : Base to Identify the Dept of Administration
Forward Reference Step Number :
Base Type :
Allocation Percent : 60.000000
Consolidated Percentage :
Statistical Group :
Statistical Record Id :
Statistical Unit :
Override Original Distribution with Offset Values :
Offset ID :



6. While still on the base record for the Department of Administration, click **Insert**
7. From the **Pool/Base Indicator** drop down list, select **Base**
8. In the **Description** field, enter **Base to Identify the Dept of Revenue**
9. In the **Allocation Percent** field, enter **40**
10. Click **Save**

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No	Department
00PR	1	1	Pool	1	
✓ 00PR	1	1	Pool		
00PR	1	1	Base	1	
00PR	1	1	Base	2	
00PR	1	1	Base	3	

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Allocation Id : 00PR

Series Id : 1

Step Number : 1

Pool Base Indicator : Pool

PL/BS Seq No :

Department :

Description : Base to Identify the Dept of Revenue

Forward Reference Step Number :

Base Type :

Allocation Percent : 40.000000

Consolidated Percentage :

Statistical Group :

Statistical Record Id :

Statistical Unit :

Override Original Distribution with Offset Values : ☐

Offset ID :

11. Click **Home** in the Primary Navigation Panel to return to the Home Page



Pool/Base Distribution (PBDIST)

The final required element in the Cost Allocation hierarchy is the Pool/Base Distribution (PBDIST) page. This page is used to enter accounting distributions, accumulation distributions, and/or offset distributions that define the pool and base records. At least one record on PBDIST must be established for each pool and base record on PLBS.

The **PBDIST** is a child record of the PLBS page; ensure that the proper record is selected in the PLBS Grid, and then navigate to PBDIST by clicking the Pool/Base Distribution link on the PLBS page.

The **PBDIST** page consists of the General Information, Fund Accounting, and Detail Accounting components.

Jump to: PBDIST Home Acc

Procurement | Budgeting | Accounts Receivable | Accounts Payable

Pool/Base Distribution

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag	Department
✓ 00PR	1	1	Pool	1	100	100.000000	Accounting	No	
00PR	1	1	Base	1	100		Accounting	No	
00PR	1	1	Base	1	100		Accumulation	No	
00PR	1	1	Base	2	100		Accounting	No	
00PR	1	1	Base	2	100		Accumulation	No	
00PR	1	1	Base	3	100		Accounting	No	
00PR	1	1	Base	3	100		Accumulation	No	
0200	1	1	Pool	1	200	100.000000	Accounting	No	
0200	1	1	Pool	1	200	100.000000	Accounting	Yes	
0200	1	1	Pool	1	100		Offset	No	

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General Information

Allocation Id : 00PR

Series Id : 1

Step No : 1

Pool Base Indicator : Pool

Alloc Percent : 100.000000

Department :

Pool Base Sequence No : 1

Distribution Type : Accounting

Accumulation Distribution No : 1

Exclude Flag : ☐

Include/Exclude Sequence No : 1

Fund Accounting

Detail Accounting

General Information Component

Key fields in the General Information component are:

- **Allocation ID, Series ID, Step No, and Pool Base Indicator** - Inferred from the upper levels of the hierarchy when the navigation links are used.
- **Alloc Percent, Pool Base Sequence No, and Include/Exclude Sequence No** - Will auto populate when the record is saved.
- **Distribution Type** - Defines the type and purpose of the COA elements entered on PBDIST. Valid entries in the Distribution Type field for pool records are Accounting and Offset. Valid entries for base records are Accounting and Accumulation.



- **Accounting Distribution** - The accounting distribution is the combination of COA elements used to identify a pool or base in a Cost Allocation hierarchy. At least one accounting distribution must be defined for each pool and each base record.
- **Accumulation Distribution** - An accumulation distribution is used only for base records with the Base Type of Direct Financial Only, or Direct and Instream Financial; its role is to identify transactions that are used to calculate the allocation percentage. It is defined in more detail later in the guide.
- **Offset Distribution** - An offset distribution identifies an accounting distribution that is slightly or completely different than the accounting distribution on the pool. Offset distributions will be covered in more detail in the next topic.
- **Accumulation Distribution No** - identifies the distribution number for this pool/base record. One base record may have multiple base accumulation records, each identified by a different accumulation number. All other distribution types for pool and base records may only have one distribution record (exclude records may be specified). Accumulation distributions are discussed in more detail in the following lesson.
- **Exclude Flag** - Indicates if the automated Cost Allocation Process will include or exclude records with this accounting distribution during Pool Expansion and Base Accumulation. Additional detail on including and excluding accounting distributions is provided later in the guide.
- **Include/Exclude Sequence No** - Auto generated for all records on the Pool/Base Distribution table. For each distribution number, there may be multiple include/exclude records.

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag	Department
0200	1	1	Base	1	ADA	60.000000	Accounting	No	
✓ 0200	1	1	Base	2	RVA	40.000000	Accounting	No	
0200	2	1	Pool	1	100	100.000000	Accounting	No	
0200	2	1	Base	1	AGA		Accounting	No	
0200	2	1	Base	2	AGA		Accounting	No	
0200	2	1	Base	3	AGA		Accounting	No	
RF1	1	1	Pool	1	AAA	100.000000	Accounting	No	
RF1	1	1	Base	1		25.000000	Accounting	No	
RF1	1	1	Base	2		60.000000	Accounting	No	
RF1	1	1	Base	3		15.000000	Accounting	No	

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Allocation Id : 02IT

Series Id : 1

Step No : 1

Pool Base Indicator : Base

Alloc Percent : 40.000000

Department :

Pool Base Sequence No : 2

Distribution Type : Accounting

Accumulation Distribution No : 1

Exclude Flag : ☐

Include/Exclude Sequence No : 1



Fund Accounting and Detail Accounting Components

Each record on PBDIST specifies the Chart of Accounts elements associated with the pool or base records.

- **Pool** - On the **PBDIST** record for the pool, only the fields required to record the selection criteria are to be entered.
- **Base** - On the **PBDIST** record for each base record, only the fields which will override the Chart of Accounts data from the pool record will be recorded.

For pool records, a Department code **MUST** be entered in the accounting distribution to enable validation of department-based COA elements during the automated Cost Allocation Process. If Department/Unit inheritance type is set to Base, then the Department code can be entered on both pool and base accounting distribution records, even if there is no change in the Department code from the pool to the base accounting distribution.

Fund Accounting		
Fund Rollup Type : <input type="text" value="CODE"/>	Department : <input type="text" value="RVA"/>	Appr Unit Rollup Type : <input type="text" value="CODE"/>
Fund : <input type="text" value="RV2501"/>	Unit : <input type="text" value="ASAD"/>	Appr Unit : <input type="text" value="RV10000"/>
Sub Fund : <input type="text" value="1"/>	Sub Unit : <input type="text" value="1"/>	BSA Rollup Type : <input type="text" value=""/>
Obj/Rev Indicator : <input type="text" value=""/>	Government Branch : <input type="text" value=""/>	BSA : <input type="text" value=""/>
Object/Revenue Source Rollup Type : <input type="text" value=""/>	Cabinet : <input type="text" value=""/>	Sub BSA : <input type="text" value=""/>
Object/Revenue Source Rollup Type Name : <input type="text" value=""/>	Division : <input type="text" value=""/>	Department Object/Revenue Source Indicator : <input type="text" value=""/>
Object/Revenue Source : <input type="text" value=""/>	Group : <input type="text" value=""/>	Department Object/Revenue Rollup Type : <input type="text" value=""/>
Sub Object/Revenue Source : <input type="text" value=""/>	Bureau : <input type="text" value=""/>	Department Object/Revenue : <input type="text" value=""/>
	Section : <input type="text" value=""/>	
	District : <input type="text" value=""/>	

Detail Accounting		
Location Rollup Type : <input type="text" value=""/>	Reporting Rollup Type : <input type="text" value=""/>	Major Program Rollup Type : <input type="text" value=""/>
Location : <input type="text" value=""/>	Reporting : <input type="text" value=""/>	Major Program : <input type="text" value=""/>
Sub Location : <input type="text" value=""/>	Sub Reporting : <input type="text" value=""/>	Program Rollup Type : <input type="text" value="CODE"/>
Activity Rollup Type : <input type="text" value=""/>	Task : <input type="text" value=""/>	Program : <input type="text" value=""/>
Activity : <input type="text" value=""/>	Sub Task : <input type="text" value=""/>	Phase : <input type="text" value=""/>
Sub Activity : <input type="text" value=""/>	Task Order : <input type="text" value=""/>	Program Period : <input type="text" value=""/>
Function Rollup Type : <input type="text" value=""/>		
Function : <input type="text" value=""/>		
Sub Function : <input type="text" value=""/>		

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Rollup Type Fields

For the Fund, Appropriation Unit, BSA, Department Object/Revenue, Location, Activity, Function, Reporting, Major Program, and Program fields, a Rollup Type field is provided. An example for the Major Program Rollup Type field is shown below.

Detail Accounting		
Location Rollup Type : <input type="text" value=""/>	Reporting Rollup Type : <input type="text" value=""/>	Major Program Rollup Type : <input type="text" value="CODE"/>
Location : <input type="text" value=""/>	Reporting : <input type="text" value=""/>	Major Program : <input type="text" value=""/>
Sub Location : <input type="text" value=""/>	Sub Reporting : <input type="text" value=""/>	Program Rollup Type : <input type="text" value="CODE"/>
Activity Rollup Type : <input type="text" value=""/>	Task : <input type="text" value=""/>	Program : <input type="text" value=""/>
Activity : <input type="text" value=""/>	Sub Task : <input type="text" value=""/>	Phase : <input type="text" value=""/>
Sub Activity : <input type="text" value=""/>	Task Order : <input type="text" value=""/>	Program Period : <input type="text" value=""/>
Function Rollup Type : <input type="text" value=""/>		
Function : <input type="text" value=""/>		
Sub Function : <input type="text" value=""/>		



The drop down list for each Rollup Type field provides five options; **Code**, **Class**, **Category**, **Type**, and **Group** (as shown in the image above). Selecting Code indicates that you will enter a specific COA value in the associated field. For example, If Code is selected in the Major Program Rollup Type field; you will enter a specific Major Program code in the Major Program field below it.

In some situations, you may select a rollup type of Class, Category, Type or Group. This can reduce data entry when creating records on PBDIST. The use of rollup types is discussed in more detail in Lesson 5.

Object versus Revenue

In the Fund Accounting component, the Object/Revenue Source Rollup Type, Object/Revenue Source, and Sub Object/Revenue Source fields are used to enter either Object or Revenue Source codes (however, not both), if required for the specific allocation.

Obj/Rev Indicator :
Object/Revenue Source Rollup Type :
Object/Revenue Source Rollup Type Name :
Object/Revenue Source :
Sub Object/Revenue Source :

The **Obj/Rev Indicator** field indicates to AFIS whether the entries are **Object** or **Revenue Source** codes.

Obj/Rev Indicator :
Source Rollup Type :
Object
Revenue



Activity – Create a Pool Accounting Distribution and Two Base Accounting Distribution Records

Scenario – Establish a pool accounting distribution record on PBDIST that will identify the transactions associated with IT Service Desk expenses to be allocated. Next, establish two base accounting distribution records on PBDIST, in order to identify the COA elements unique to the departments receiving the allocation.

Login to the AFIS Home Page. The Allocation ID has been established on ALOC by Training. A Series ID has been established on SRS from the Training team. A **Step No** has been created on STEP. The pool and base records have been created on PLBS.

Locate the Allocation ID entry viewed in Activity – **View an Allocation ID**

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page displays
3. Click **Search**
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
5. Click **OK**. The Allocation ID you viewed in the previous activities – **View an Allocation ID** displays

Navigate to the Series (SRS) viewed in the Activity – **View a Series** and the Step (STEP) entry created in Activity – **Create a Step**

6. On the lower left corner of the **ALOC**, click the **Cost Allocation Series Setup** link. The Cost Allocation Series Setup page displays
7. Verify that **Series ID 1** is selected in the Grid
8. Below the Inheritance Information component of **SRS**, click the **Cost Allocation Step Setup** link. The Cost Allocation Step Setup page displays

Navigate to the Pool/Base Setup (PLBS) entries created in Activity – **Create a Pool and Two Base Records**

9. Below the Inheritance Information component of **STEP**, click the **Pool/Base Setup** link. The three records created in Activity – **Create a Pool and Two Base Records** are displayed in the Grid at the top of the page
10. In the PLBS Grid, select the record within the Grid to be changed. Verify there is a check mark to the left of the pool record



Pool/Base Setup					
	Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
<input checked="" type="checkbox"/>	02IT	1	1	Pool	1
	02IT	1	1	Base	1
	02IT	1	1	Base	2

11. Click the **Pool/Base Distribution** link. The Pool/Base Distribution page is displayed

Create a **pool accounting distribution** record on **PBDIST**. This will identify the transactions that need to be allocated. Allocation will pick up transactions coded to the COA identified below for this pool. Allocation will pick up transactions coded to the COA identified below for this pool

1. Click the **Insert** link. In the **Pool Base Indicator** field, notice that **Pool** is inferred from the PLBS
2. From the **Distribution Type** drop down list, select **Accounting**

General Information	
Allocation Id : 02IT	Pool Base Sequence No : 1
Series Id : 1	Distribution Type : Accounting
Step No : 1	Accumulation Distribution No :
Pool Base Indicator : Pool	Exclude Flag : <input type="checkbox"/>
Alloc Percent :	Include/Exclude Sequence No :

3. Click the **Fund Accounting** component to expand it
4. From the **Fund Rollup Type** drop down list, select **CODE**. This indicates to AFIS that an actual fund code, rather than a rollup code, will be entered in the **Fund** field
5. In the **Fund** field, enter the data from *your agency requirements*
6. In the **Department** field, enter the data from *your agency requirements*
7. In the **Unit** field, enter the data from *your agency requirements*
8. Click **Save**

Fund Accounting		
Fund Rollup Type : CODE	Department : 102	Appr Unit Rollup Type :
Fund : 9002	Unit : 0102	Appr Unit :
Sub Fund :	Sub Unit :	BSA Rollup Type :
Obj/Rev Indicator :	Government Branch :	BSA :
Object/Revenue Source Rollup Type :	Cabinet :	Sub BSA :
Object/Revenue Source Rollup Type Name :	Division :	Department Object/Revenue Source Indicator :
Object/Revenue Source :	Group :	Department Object/Revenue Rollup Type :
Sub Object/Revenue Source :	Bureau :	Department Object/Revenue :
	Section :	
	District :	

Create the **base accounting distribution** record on PBDIST for the Department of Administration.



1. Below the Detail Accounting component, click the **Pool/Base Setup** link to return to PLBS
2. In the PLBS Grid at the top of the page, select Base 1 for the Department of Administration.
Verify there is a check mark to the left of Base 1 in the Grid

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	1	1	Pool	1
✓ 02IT	1	1	Base	1
02IT	1	1	Base	2

3. Click the **Pool/Base Distribution** link. The **PBDIST** page displays
4. Click **Insert**. In the **Pool Base Indicator** field, notice that Base is inferred from PLBS
5. From the **Distribution Type** drop down list, select **Accounting**
6. Click the **Fund Accounting** component to expand it
7. From the **Fund Rollup Type** drop down list, select **CODE**
8. In the **Fund** field, enter **1000**
9. In the **Department** field, enter **ADA**
10. In the **Unit** field, enter **0400**
11. From the **Appr Unit Rollup Type** drop down list, select **CODE**
12. In the **Appr Unit** field, enter **10000**
13. Click **Save**. Notice that AFIS has auto populated the Sub Fund and Sub Unit fields with an exclamation mark. This wildcard indicates that this field will be blank in the base accounting distribution.

General Information			
Allocation Id : 02IT	Pool Base Sequence No : 1		
Series Id : 1	Distribution Type : Accounting		
Step No : 1	Accumulation Distribution No : 1		
Pool Base Indicator : Base	Exclude Flag : <input type="checkbox"/>		
Alloc Percent : 60.000000	Include/Exclude Sequence No : 1		
Fund Accounting			
Fund Rollup Type : CODE	Department : ADA	Appr Unit Rollup Type : CODE	
Fund : 1000	Unit : 0400	Appr Unit : 10000	
Sub Fund : !	Sub Unit : !	BSA Rollup Type :	
Obj/Rev Indicator :	Government Branch :	BSA :	
Object/Revenue Source Rollup Type :	Cabinet :	Sub BSA :	
Object/Revenue Source Rollup Type Name :	Division :	Department Object/Revenue Source Indicator :	
Object/Revenue Source :	Group :	Department Object/Revenue Rollup Type :	
Sub Object/Revenue Source :	Bureau :	Department Object/Revenue :	
	Section :		
	District :		

Create the base accounting distribution record on PBDIST for the Department of Revenue.

1. Scroll to the bottom of the page



- Below the Detail Accounting component, click the **Pool/Base Setup** link to return to PLBS
- In the PLBS Grid at the top of the page, select Base 2 for the Department of Revenue. Verify there is a check mark to the left of Base 2 in the Grid

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	1	1	Pool	1
02IT	1	1	Base	1
<input checked="" type="checkbox"/> 02IT	1	1	Base	2

- Click the **Pool/Base Distribution** link. The **PBDIST** page displays
- Click **Insert**
- From the **Distribution Type** drop down list, select **Accounting**
- Click the **Fund Accounting** component to expand it
- From the **Fund Rollup Type** drop down list, select **CODE**
- In the **Fund** field, enter **RV2501**
- In the **Department** field, enter **RVA**
- In the **Unit** field, enter **ASAD**
- From the **Appr Unit Rollup Type** drop down list, select **CODE**
- In the **Appr Unit** field, enter **RV10000**
- Click **Save**

General Information			
Allocation Id : 02IT	Pool Base Sequence No : 2		
Series Id : 1	Distribution Type : Accounting		
Step No : 1	Accumulation Distribution No : 1		
Pool Base Indicator : Base	Exclude Flag : <input type="checkbox"/>		
Alloc Percent : 40.000000	Include/Exclude Sequence No : 1		
Fund Accounting			
Fund Rollup Type : CODE	Department : RVA	Appr Unit Rollup Type : CODE	
Fund : RV2501	Unit : ASAD	Appr Unit : RV10000	
Sub Fund :	Sub Unit :	BSA Rollup Type :	
Obj/Rev Indicator :	Government Branch :	BSA :	
Object/Revenue Source Rollup Type :	Cabinet :	Sub BSA :	
Object/Revenue Source Rollup Type Name :	Division :	Department Object/Revenue Source Indicator :	
Object/Revenue Source :	Group :	Department Object/Revenue Rollup Type :	
Sub Object/Revenue Source :	Bureau :	Department Object/Revenue :	
	Section :		
	District :		

View the **PBDIST Grid** for the completed accounting distribution records, and retain the PBDIST page on your screen for the next activity.

- Notice the three entries in the PBDIST Grid: one pool accounting distribution and two base accounting distribution records.



Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02IT	1	1	Pool	1	102	100.000000	Accounting	No
02IT	1	1	Base	1	ADA	60.000000	Accounting	No
✓ 02IT	1	1	Base	2	RVA	40.000000	Accounting	No

2. Retain the PBDIST page on your screen for the next activity

Pool/Base Offset Requirement (PBOREQ) Page

In some situations, when AFIS creates the Cost Allocation (CA) documents to post the allocation transactions, it may be necessary overwrite the pool accounting distribution with an offset distribution, even though the allocation actually took place based on the original accounting distribution.

An offset distribution is used only for pool records, and only when an Offset ID is defined on the PLBS record for the pool. When defined, the Cost Allocation Process will use the offset distribution on the credit Posting Line, rather than the original accounting distribution that was used on pool transactions.

See the Comparison of Output from Overhead, Charge Back, Charge Back with Offset Distribution, and Cost Allocation Processes section of the Appendix for examples of the accounting entries generated with the use of a pool offset distribution.

Pool/Base Offset Requirement (PBOREQ)

The Pool/Base Offset Requirement (PBOREQ) page is optional, but must be populated if an offset distribution is required for the pool.

Before a pool offset distribution can be created on PLBS, an entry must be established on PBOREQ to identify the COA elements that are Prohibited, Required, or Optional for offset. For example, if the Fund should never be offset and the Object should always be offset, and additional COA elements may be offset if needed, the entry on the PBOREQ would be established, as shown in Figure 2. If all COA elements are eligible, but not required for offset, then one entry can be made on this page to set all COA elements as Optional.



Figure 2: Pool/Base Offset Requirement Page

Pool/Base Offset Requirement

Offset ID	Offset Name
✓ FPOR	FUND Proh OBJ Req
OPTN	All Optional

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General Information

***Offset ID :**

***Offset Name :**

Fund Accounting

***Fund :**

***Sub Fund :**

***Unit :**

***BSA :**

***Sub BSA :**

***Sub Unit :**

***Object :**

***Sub Object :**

***Department :**

***Revenue :**

***Sub Revenue :**

***Dept Object :**

***Government Branch :**

***Cabinet :**

***Dept Revenue :**

***Division :**

***Bureau :**

***Appr Unit :**

***Group :**

***Section :**

***District :**

Detail Accounting

***Activity :**

***Sub Activity :**

***Program :**

***Reporting :**

***Sub Reporting :**

***Phase :**

***Function :**

***Sub Function :**

***Program Period :**

***Location :**

***Sub Location :**

***Task :**

***Sub Task :**

***Task Order :**



Activity – View an Entry on PBOREQ and Create a Pool Offset Accounting Distribution

Scenario – It has been determined that the pool transactions identified in Activity – **Create a Pool Accounting Distribution and Two Base Distribution Records**, must be credited to COA elements that are different than those on the originating (source) transactions. To accomplish this, first view the rules for offset distributions on PBOREQ, then modify the pool record on PLBS, and then create an offset distribution record on PBDIST for the pool record.

Login to the AFIS Home Page. The Allocation ID has been established on ALOC from Training. A Series ID has been established on SRS from the Training team. A Step No has been created on STEP. The pool and base records have been created on PLBS. The PBDIST page is displayed on the screen. An entry has been established on PBOREQ.

Navigate to PBOREQ.

1. In the **Jump to** field, enter **PBOREQ**
2. Click **Go**. The PBOREQ page displays

View an entry in PBOREQ

3. Click **Search**
4. In the **Offset ID** field, enter **OBJ**
5. Click **Ok**. The Object Req Fund Prohibited Offset ID is displayed in the Grid
6. Click the **Expand All** button to expand all components of the PBOREQ page
7. In the **Fund** field, notice that **Prohibited** has been selected. This indicates that the Fund COA element may not be overwritten on the Pool Offset Distribution
8. In the **Object** field, notice that **Required** has been selected. This indicates that an Object code is required when creating a pool offset distribution

Fund Accounting		
*Fund : Prohibited	*Sub Fund : Optional	*Unit : Optional
*BSA : Optional	*Sub BSA : Optional	*Sub Unit : Optional
*Object : Required	*Sub Object : Optional	*Department : Optional
*Revenue : Optional	*Sub Revenue : Optional	*Dept Object : Optional
*Government Branch : Optional	*Cabinet : Optional	*Dept Revenue : Optional
*Division : Optional	*Bureau : Optional	*Appr Unit : Optional
*Group : Optional	*Section : Optional	*District : Optional

9. Do not save any changes on the PBOREQ page
10. In the upper right corner of your screen, click **Back**, to return to your PBDIST record



Pool/Base Offset Requirement	
Offset ID	Offset Name
✓ OBJ	OBJECT REQ FUND PROHIBITED

[Menu Back](#)

Modify the pool record on PLBS to allow an Offset Distribution.

1. Below the Detail Accounting component, click the **Pool/Base Setup** link to return to the pool record on PLBS
2. In the PLBS Grid, click the line for the pool record to ensure it is selected. There should be a check mark to the left of the pool record
3. Check **Override Original Distribution with Offset Values** check box
4. From the **Offset ID** pick list, select **OBJ**
5. Click the **Save** link. A pool offset distribution record may now be created on PBDIST

Pool/Base Setup					
Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No	
✓ 02IT	1	1	Pool	1	
02IT	1	1	Base	1	
02IT	1	1	Base	2	

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Allocation Id : 02IT
 Series Id : 1
 Step Number : 1
 Pool Base Indicator : Pool
 PL/BS Seq No : 1
 Description : Pool to identify IT Service Desk Expense.

Base Type : Fixed Percentage
 Allocation Percent : 100.000000
 Statistical Group :
 Statistical Record Id :
 Statistical Unit :

Override Original Distribution with Offset Values : ☒
 Offset ID : OBJ

Create the pool offset distribution record on PBDIST, and then return to the Home Page.

1. Click **Pool/Base Distribution**
2. Click **Insert**
3. From **Distribution Type** drop down list, select **Offset**
4. In the **Accumulation Distribution No** field, enter **1**

Distribution Type :	Offset
Accumulation Distribution No :	1

5. Click **Fund Accounting** to expand it
6. From the **Obj/Rev Indicator** drop down list, select **Object**



7. From the **Object/Revenue Source Rollup Type** pick list, select **1**
8. In the **Object/Revenue Source** field, enter **6011**
9. In the **Department** field, enter **AAA**
10. In the **Unit** field, enter **A100**
11. From the **Appr Unit Rollup Type** pick list, select **CODE**
12. In the **Appr Unit** field, enter **1000001**
13. Click **Save**

The screenshot shows the 'Fund Accounting' form with the following fields populated:

- Fund Rollup Type:** (empty dropdown)
- Fund:** (empty text box)
- Sub Fund:** (empty text box)
- Obj/Rev Indicator:** Object (dropdown)
- Object/Revenue Source Rollup Type:** 1 (text box with a small icon)
- Object/Revenue Source Rollup Type Name:** CODE (text box)
- Object/Revenue Source:** 6011 (text box)
- Sub Object/Revenue Source:** (empty text box)
- Department:** AAA (text box)
- Unit:** A100 (text box)
- Sub Unit:** (empty text box)
- Government Branch:** (empty text box)
- Cabinet:** (empty text box)
- Division:** (empty text box)
- Group:** (empty text box)
- Bureau:** (empty text box)
- Section:** (empty text box)
- District:** (empty text box)
- Appr Unit Rollup Type:** CODE (dropdown)
- Appr Unit:** 1000001 (text box)
- BSA Rollup Type:** (empty dropdown)
- BSA:** (empty text box)
- Sub BSA:** (empty text box)
- Department Object/Revenue Source Indicator:** (empty dropdown)
- Department Object/Revenue Rollup Type:** (empty dropdown)
- Department Object/Revenue:** (empty text box)

14. Click **Home** in the Primary Navigation Panel to return to the Home Page



Object Rate Groups (OBJRT) Page

When a group of Object codes is needed to define the transactions to be selected in the pool, the Object Rate Groups (OBJRT) page can be used to create up to 60 Rate Groups. To clarify why you would have multiple rate groups and what do the letters indicate: It is a grouping to save data entry on the set up in PBDIST, the 1206, RG01, P to object/revenue source rollup type 6

For example, a common requirement is the allocation of all personnel costs. Personnel costs are often broken down into multiple object codes (regular pay, overtime, various benefit types, etc.); therefore, rather than creating a unique entry on PBDIST for each of these, the personnel-related object codes can be grouped on the Object Rate Groups (OBJRT) page. Then, a single selection of the appropriate Rate Group in the Object/Revenue Source Rollup Type field is made on PBDIST.

Fiscal Year	Object Code	Name	RG01	RG02	RG03	RG04
2014	1200	PERS SERVICE FT (W/ PR DEDUC)	P			
2014	1201	PERS SERV(W/O PR DEDUCT)	P			
2014	1203	OVERTIME	P			
✓ 2014	1206	ANNUAL INCREMENT	P			

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General Information

*Fiscal Year : 2014

*Object Code : 1206

Name : ANNUAL INCREMENT

Short Name : ANNUAL INCREMEN

Rate Groups 1-20

RG01 : p RG06 : RG11 : RG16 :
RG02 : RG07 : RG12 : RG17 :

The rate group is selected on PBDIST in the Object/Revenue Source Rollup Type field.

Obj/Rev Indicator : Object

Object/Revenue Source Rollup Type : 6

Object/Revenue Source Rollup Type Name : RATE GROUP 01

Object/Revenue Source : p

Sub Object/Revenue Source :



Activity – View an Entry on the Object Rate Groups (OBJRT) Page

Scenario – For purposes of instruction, assume that four Object codes used for personnel costs are frequently eligible for allocation. View an entry on the OBJRT page created to streamline data entry on PBDIST for the personnel-related Object codes. View the entry of the Object Rate Group on PBDIST.

Login to the AFIS Home Page. Object Rate Group P has been established.

Navigate to the Object Rate Groups (OBJRT) page.

1. In the **Jump to** field, enter **OBJRT**
2. Click **Go**. The Object Rate Groups page displays

View the entries on the OBJRT for Rate Group RG01, and then return to the Home Page.

3. In the **Object Rate Groups** Grid, notice the four personnel-related Object Codes grouped in Rate Group 01 (RG01), designated by **P**.

Object Rate Groups							
	Fiscal Year	Object Code	Name	RG01	RG02	RG03	RG04
✓	2015	6011	Regular Base Salary	P			
	2015	6028	Performance Pay	P			
	2015	6036	High Risk Duty - Hazardous Duty	P			
	2015	6041	Annual Leave	P			

4. In the **General Information** component, notice the **Object Code** is identified in the Object Code field.

▼ **General Information**

*Fiscal Year : 2015

*Object Code : 6011

Name : Regular Base Salary

Short Name : Regular Base Sa

5. Click the **Rate Groups 1-20** component to expand it. Notice the Rate Group Code P assigned to Rate Group RG01. This associates the Object Code with the Rate Group P. Then, when Object Rate Group Code P is entered on a PBDIST record, all Object codes associated with this rate group will be selected.

▼ **Rate Groups 1-20**

RG01 : p RG06 :



6. If desired, view the entries for the three other Object codes for Rate Group 01 on OBJRT

Note: This entry on OBJRT will be used in a later lesson.

7. Click **Home** in the Primary Navigation Panel to return to the Home Page



Creating Alternative Cost Allocation Hierarchies

Objectives

In this section, we will review the following:

- Identify the role of the Statistical Unit (STAT) page
- Create a Statistical Base Type Cost Allocation structure by adding a new Series to an existing Cost Allocation hierarchy
- Identify the Cost Allocation elements required to configure a Direct Financial Base Type Cost Allocation structure
- Create a Direct Financial Base Type Cost Allocation structure by adding a new Series to an existing Cost Allocation hierarchy
- Identify the unique characteristics of the Direct and Instream Financial Base Type

Section Overview

Three additional Cost Allocation structures are examined in this lesson: **Statistical Base Type**, **Direct Financial Base Type**, and **Direct and Instream Base Type**. These structures may be used to create alternative Cost Allocation hierarchies to meet specific allocation needs of the State.

Create Entries on the Statistical Unit (STAT) Page

The **Statistical Base Type** is used when an allocation percentage is calculated during the allocation process, based on a statistic. Examples include: utility allocation, based on square footage occupied by a department or program; phone charges, based on number of phones or employees; or administrative costs, based on headcount or gross salaries.

The necessary statistical values are established on the Statistical Unit (STAT) page.

Statistical Unit Setup (STAT)

The **STAT page** establishes the various statistical units used to calculate allocation percentages.

The **STAT page** consists of four fields: Statistical Group, Statistical Record ID, Description, and Statistical Unit. All fields are required except the Description field, although it is recommended that a description be used to identify the purpose of the record.

- **Statistical Group** - This field is used to create a 5-character identifier used as the collection reference code. The sum of all records within the group is used as the denominator for the percentage calculation.
- **Statistical Record ID** – Enter a 5-character identifier for a single record within the group.
- **Description** – Enter a short description of the individual record within the group to easily identify what data the record represents.
- **Statistical Unit**– Enter the quantity for the record with up to six decimal places. This value is used as the numerator for the percentage calculation.
- **Unit of Measure** – This information is populated from the UOM page that allows you to add, maintain, and delete unit of measure information used throughout the system. Unit of measure



can be added to the STAT page, however it must be set up on the UOM page prior to adding on STAT. UOM is new on the STAT page for 3.11. If the UOM is not already in the UOM table it must be added prior to creating the STAT.

Figure 3 illustrates an entry on **STAT** established to calculate a Cost Allocation, based on occupancy of 9000 square feet in the Herman's Building. A similar entry is made on STAT for the number of square feet occupied by each department receiving the allocation. Notice that this entry is not tied to a specific Allocation ID, Series, Step, or specific building; therefore, it may be used for multiple allocation hierarchies, if needed.

Figure 3: Sample Entry on Statistical Unit (STAT) Page

Statistical Unit


	Statistical Group	Statistical Record Id	Statistical Unit	Department
✓	00LG	ADM	5500.000000	
	00LG	PRO	7000.000000	
	00LG	RES	4000.000000	
	GRP1	0001	7500.000000	
	GRP1	0002	1200.000000	
	GRP1	0003	2500.000000	
	TEST	TEST1	1.234568	
	TNLG	ADM	5500.000000	
	TNLG	PRO	7000.000000	
	TNLG	RES	4000.000000	


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***Statistical Group :**

***Statistical Record Id :**

Department : 

Description : 

***Statistical Unit :**

Unit of Measure : 

Entries must be established on the Statistical Unit Setup (STAT) page, before a Cost Allocation structure can be created using this Base Type. Click the pick-list icon for list, and select, as shown in the image below:



Choose

[Browse](#) [Clear](#)

Unit of Measure : Description :

Unit of Weight :

	Unit of Measure	Description	Unit of Weight
Select	ACRE	Acre	No
Select	BAG	Bag	No
Select	BALE	Bale	No
Select	BALL	Ball	No
Select	BAND	Band	No
Select	BIAN	Bi-Annual	No
Select	BIMO	Bi-Monthly	No
Select	BIWK	Bi-weekly	No
Select	BLCK	Block	No
Select	BNDL	Bundle	No

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The **Statistical Group** and **Statistical Record ID** are linked to the appropriate base record on the Pool/Base Setup page, within the Cost Allocation hierarchy (see Figure 4). The Statistical Unit field is auto populated, based on the data in the STAT page. The PLBS page and the STAT page are linked, so any changes made on the STAT page automatically update the PLBS page.

Figure 4: Pool/Base Setup using the Statistical Base Type

Pool/Base Setup

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
ZZAL	1	1	Pool	1
ZZAL	1	1	Base	1
✓ ZZAL	1	1	Base	2

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Allocation Id :

Series Id :

Step Number :

Pool Base Indicator :

PL/BS Seq No :

Description :

Forward Reference Step Number :

[Cost Allocation Step Setup](#) [Pool/Base Distribution](#)

Base Type : Statistical

Allocation Percent :

Statistical Group :

Statistical Record Id :

Statistical Unit :

Override Original Distribution with Offset Values : ☐

Offset ID :



Activity – Create Entries on the Statistical Unit (STAT) Page

Scenario – Your organization must allocate utility costs based upon the square footage occupied by the three Divisions of the fictitious Legal Services Department. The Administration Division occupies 5500 square feet, the Processing Division occupies 7000 square feet, and the Research Division occupies 4000 square feet. Create the appropriate entries on the STAT page.

Login to the AFIS Home Page. An Allocation ID has been established on ALOC.

Navigate to the **Statistical Unit (STAT)** page.

1. In the **Jump to** field, enter **STAT**
2. Click **Go**. The Statistical Unit page is displayed

Create a Statistical Unit on the STAT page for each Division in the Legal Services Department.

3. Click **Insert**
4. In the **Statistical Group** field, enter **02LG** where 02 are the two digits from **Training data**
5. In the **Statistical Record ID** field, enter **ADM**
6. In the **Description** field, enter ***Square footage occupied by Legal Services Admin Div***
7. In the **Statistical Unit** field, enter **5500**
8. Click **Save**

Save Undo Delete Insert Copy Paste Search

*Statistical Group : 02LG

*Statistical Record Id : ADM

Department :

Description : Square footage occupied by Legal Services Admin Div

*Statistical Unit : 5500.000000

Unit of Measure :

1. With the ADM Statistical Record ID still highlighted in the Grid, click **Copy**
2. Click **Paste**
3. In the **Statistical Record ID** field, change the defaulted entry to **PRO**
4. In the **Description** field, change the defaulted entry to ***Square footage occupied by Legal Services Processing Div***
5. In the **Statistical Unit** field, change the defaulted entry to **7000**
6. Click **Save**



[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

*Statistical Group : 02LG

*Statistical Record Id : PRO

Department :

Description : Square footage occupied by Legal Services Processing Div.

*Statistical Unit : 7000.000000

Unit of Measure :

7. With the PRO Statistical Record ID still highlighted in the Grid, click **Copy**
8. Click **Paste**
9. In the **Statistical Record ID** field, change the defaulted entry to **RES**
10. In the **Description** field, change the defaulted entry to ***Square footage occupied by Legal Services Research Div***
11. In the **Statistical Unit** field, change the defaulted entry to **4000**
12. Click **Save**

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

*Statistical Group : 02LG

*Statistical Record Id : RES

Department :

Description : Square footage occupied by Legal Services Research Div.

*Statistical Unit : 4000.000000

Unit of Measure :

View the three entries for the Legal Services Department on the STAT page and return to the Home Page.

1. Click **Search**
2. In the **Statistical Group** field, enter **02LG** where 02 are the two digits from **Training data**
3. Click **Ok**.
4. In the **Statistical Unit** Grid, view your three entries for the Legal Services Department

	Statistical Group	Statistical Record Id	Statistical Unit
✓	02LG	ADM	5500.000000
	02LG	PRO	7000.000000
	02LG	RES	4000.000000

5. Click **Home** in the Primary Navigation Panel to return to the Home Page



Modify an Allocation Hierarchy to Add a Series; Using the Statistical Base Type

Multiple Series are established in a single Cost Allocation hierarchy, when different groups of expenditures or revenues must be allocated at the same time. Different **Base Types** may be used within a Cost Allocation hierarchy, since the Base Type is established on STEP.



Activity – Create a Cost Allocation with a Statistical Base Type

Scenario – The allocation of utilities to three fictitious Legal Services Divisions, using the Statistical Base Type, must be done at the same time the IT Service Desk expenses are allocated. Therefore, a second Series within the Cost Allocation hierarchy will be utilized to allocate utilities.

Login to the AFIS Home Page. An Allocation ID has been established on ALOC for each student. A second Series ID has been established on SRS for each student.

Locate the Allocation ID entry viewed in Activity – **View an Allocation ID**

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page displays
3. Click **Search**
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from **Training data**
5. Click **OK**. The Allocation ID you viewed in Activity 2– **View an Allocation ID** is displayed

Navigate to the SRS page and view the second the Series established for the Cost Allocation hierarchy.

6. On the lower left corner of the **ALOC**, click the **Cost Allocation Series Setup** link. The Cost Allocation Series Setup page is displayed and two records are displayed in the Grid
7. In the Cost Allocation Series Setup Grid, select **Series ID 2**



Cost Allocation Series Setup

Allocation Id	Series Id	Department
02IT	1	
✓ 02IT	2	

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Series Information

Allocation Id : 02IT

Series Id : 2

Department :

Series Description : Allocation of Utilities to Legal Services Division

Inheritance Information

[Top](#)

[Cost Allocation Control Setup](#) [Cost Allocation Step Setup](#)

8. In the **Series Description** field, notice this series will be used for the allocation of utilities to Legal Services Divisions

Series Information

Allocation Id : 02IT

Series Id : 2

Department :

Series Description : Allocation of Utilities to Legal Services Division

9. Click the **Inheritance Information** component to expand

Inheritance Information

Fund Inheritance :	Default	Function Inheritance :	Default
Object/Revenue Inheritance :	Default	Reporting Inheritance :	Default
Balance Sheet Account Inheritance :	Default	Dept Object/Revenue Inheritance :	Default
Appropriation Unit Inheritance :	Default	Task Inheritance :	Default
Department/Unit Inheritance :	Default	Task Order Inheritance :	Default
Location Inheritance :	Default	Major Program/Program Inheritance :	Default
Activity Inheritance :	Default		

10. **Notice** that each field in the component defaults to **Default**. The inheritance rules set at the ALOC level are appropriate for this Series, so no entries are required in this component.



Navigate to the **STEP** page and create a Step for the new Series.

1. While still viewing Series 2, click **Cost Allocation Step Setup** below the Inheritance Information component of the SRS
2. Click **Insert**. Notice that **Series ID 2** is inferred from the SRS
3. In the **Step No** field, enter **1**
4. In the **Description** field, enter **Allocation of Utilities to Legal Services Divisions**
5. From the **Base Type** drop down list, select **Statistical**
6. Click **Save**

Navigate to the PLBS page and create one pool and three base records.

1. Below the Inheritance Information component of the **STEP**, click the **Pool/Base Setup** link
2. Click **Insert**
3. From the **Pool/Base Indicator** drop down list, select **Pool**
4. In the **Description** field, enter **Pool to Identify Legal Services Department Utilities**
5. Click the **Save** link. Notice the **Allocation Percent** field defaults to **100.000000**

6. While still on the pool record, click **Insert**
7. From the **Pool/Base Indicator** drop down list, select **Base**
8. In the **Description** field, enter **Base to Identify Admin Division of Legal Services Dept**



9. In the **Statistical Group** field, enter **02LG** where 02 are the two digits from Training data
10. From the **Statistical Record ID** pick list, select **ADM**. Notice the Statistical Unit field is auto populated with **5500** from the STAT page. This is the square footage occupied by the Administrative Division
11. Click **Save**

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
✓ 02IT	2	1	Base	1

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 02IT

Series Id : 2

Step Number : 1

Pool Base Indicator : Base

PL/BS Seq No : 1

Description : Base to identify Admin Division of Legal Services Dept

Forward Reference Step Number :

Base Type : Statistical

Allocation Percent :

Statistical Group : 02LG

Statistical Record ID : ADM

Statistical Unit : 5500.000000

Override Original Distribution with Offset Values : ☐

Offset ID :

12. While still on the base record, click **Copy**
13. Click **Paste**
14. In the **Description** field, change the defaulted entry to **Base to Identify Processing Division of Legal Services Dept**
15. From the Statistical **Record ID** pick list, change the defaulted entry by selecting **PRO**. Notice the Statistical Unit field is auto populated with 7000 from the STAT page. This is the square footage occupied by the Processing Division
16. Click **Save**



Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
02IT	2	1	Base	1
✓ 02IT	2	1	Base	2

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 02IT

Series Id : 2

Step Number : 1

Pool Base Indicator : Base ▼

PL/BS Seq No : 2

Description : Base to identify Processing Division of Legal Services Dept

Forward Reference Step Number :

Base Type : Statistical

Allocation Percent :

Statistical Group : 02LG

Statistical Record Id : PRO

Statistical Unit : 7000.000000

Override Original Distribution with Offset Values : ☐

Offset ID :

17. While still on the base record, click **Copy**

18. Click **Paste**

19. In the **Description** field, change the defaulted entry to **Base to Identify Research Division of Legal Services Dept**

20. From the **Statistical Record ID** pick list, select **RES**. Notice the Statistical Unit field is auto populated with **4000** from the STAT page. This is the square footage occupied by the Research Division

21. Click **Save**

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
02IT	2	1	Base	1
02IT	2	1	Base	2
✓ 02IT	2	1	Base	3

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 02IT

Series Id : 2

Step Number : 1

Pool Base Indicator : Base ▼

PL/BS Seq No : 3

Description : Base to identify Research Division of Legal Services Dept

Forward Reference Step Number :

Base Type : Statistical

Allocation Percent :

Statistical Group : 02LG

Statistical Record Id : RES

Statistical Unit : 4000.000000

Override Original Distribution with Offset Values : ☐

Offset ID :

22. View the Grid at the top of the PLBS page. Notice the one pool and three base records created for Series 2.

Navigate to PBDIST and create an accounting distribution entry for the pool record for Series 2.



1. In the Grid at the top of the Pool/Base Setup page, click the **Pool** record. Verify there is a check mark to the left of the pool record in the Grid.

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
✓ 02IT	2	1	Pool	1
02IT	2	1	Base	1
02IT	2	1	Base	2
02IT	2	1	Base	3

2. Click the **Pool/Base Distribution** link to navigate to PBDIST
3. Click **Insert**. Notice that **Pool** is inferred from the PLBS in the **Pool Base Indicator** field
4. From the **Distribution Type** drop down list, select **Accounting**

Distribution Type : Accounting ▼

5. Click the **Fund Accounting** component to expand it
6. From the **Fund Rollup Type** drop down list, select **CODE**
7. In the **Fund** field, enter *from your agency requirements*
8. From the **Obj/Rev Indicator** drop down list, select **Object**
9. From the **Object/Revenue Source Rollup Type** pick list, select **1**
10. In the **Object/Revenue Source** field, enter **7270**
11. In the **Sub Object/Revenue Source** field, enter **0001**
12. In the **Department** field, enter your agency Dept. code
13. In the **Unit** field, enter the data from *your agency requirements*
14. Click **Save**



Pool/Base Distribution

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
✓ 02IT	2	1	Pool	1	102	100.000000	Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Allocation Id : 02IT
 Series Id : 2
 Step No : 1
 Pool Base Indicator : Pool
 Alloc Percent : 100.000000

Pool Base Sequence No : 1
 Distribution Type : Accounting
 Accumulation Distribution No : 1
 Exclude Flag : ☐
 Include/Exclude Sequence No : 1

Fund Accounting

Fund Rollup Type : CODE
 Fund : 9002
 Sub Fund :
 Obj/Rev Indicator : Object
 Object/Revenue Source Rollup Type : 1
 Object/Revenue Source Rollup Type Name : CODE
 Object/Revenue Source : 7270
 Sub Object/Revenue Source : 0001

Department : 102
 Unit : 0102
 Sub Unit :
 Government Branch :
 Cabinet :
 Division :
 Group :
 Bureau :
 Section :
 District :

Appr Unit Rollup Type :
 Appr Unit :
 BSA Rollup Type :
 BSA :
 Sub BSA :
 Department Object/Revenue Source Indicator :
 Department Object/Revenue Rollup Type :
 Department Object/Revenue :

Create an accounting distribution entry for the Administration Division base record for Series 2.

- At the bottom of the Pool/Base Distribution page, click the **Pool/Base Setup** link to return to PLBS.
- In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 1**. Verify there is a check mark to the left of the base record in the Grid.

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
✓ 02IT	2	1	Base	1
02IT	2	1	Base	2
02IT	2	1	Base	3

- Click the **Pool/Base Distribution** link to navigate to PBDIST
- Click **Insert**. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is 1
- From the **Distribution Type** drop down list, select **Accounting**
- Click the **Fund Accounting** component to expand it
- From the **Fund Rollup Type** drop down list, select **CODE**
- In the **Fund** field, enter **AG2657**
- In the **Department** field, enter **AGA**
- In the **Unit** field, enter **ASD** (the Unit code for the fictitious Administration Division)



11. From the **Appr Unit Rollup Type** drop down list, select **CODE**

12. In the **Appr Unit** field, enter **AG11111**

13. Click **Save**

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02IT	2	1	Pool	1	102	100.000000	Accounting	No
✓ 02IT	2	1	Base	1	AGA		Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Allocation Id : 02IT Pool Base Sequence No : 1

Series Id : 2 Distribution Type : Accounting

Step No : 1 Accumulation Distribution No : 1

Pool Base Indicator : Base Exclude Flag : ☐

Alloc Percent : Include/Exclude Sequence No : 1

Fund Accounting

Fund Rollup Type : CODE Department : AGA Appr Unit Rollup Type : CODE

Fund : AG2657 Unit : ASD Appr Unit : AG11111

Sub Fund : Sub Unit : BSA Rollup Type :

Obj/Rev Indicator : Government Branch : BSA :

Object/Revenue Source Rollup Type : Cabinet : Sub BSA :

Object/Revenue Source Rollup Type Name : Division : Department Object/Revenue Source Indicator :

Object/Revenue Source : Group : Department Object/Revenue Rollup Type :

Sub Object/Revenue Source : Bureau : Department Object/Revenue :

Section : District :

Create an accounting distribution entry for the Processing Division base record for Series 2.

- At the bottom of the Pool/Base Distribution page, click **Pool/Base Setup** to return to PLBS.
- In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 2**.

Verify there is a check mark to the left of the base record in the Grid.

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
02IT	2	1	Base	1
✓ 02IT	2	1	Base	2
02IT	2	1	Base	3

- Click the **Pool/Base Distribution** link to navigate to PBDIST
- Click **Insert**. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is 2
- From the **Distribution Type** drop down list, select **Accounting**
- Click **Fund Accounting** to expand it
- From the **Fund Rollup Type** drop down list, select **CODE**
- In the **Fund** field, enter **AG2657**



9. In the **Department** field, enter **AGA**
10. In the **Unit** field, enter **PRC** (the Unit code for the fictitious Processing Division)
11. From the **Appr Unit Rollup Type** drop down list, select **CODE**
12. In the **Appr Unit** field, enter **AG11111**
13. Click **Save**

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02IT	2	1	Pool	1	102	100.000000	Accounting	No
02IT	2	1	Base	1	AGA		Accounting	No
✓ 02IT	2	1	Base	2	AGA		Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Allocation Id : 02IT Pool Base Sequence No : 2

Series Id : 2 Distribution Type : Accounting

Step No : 1 Accumulation Distribution No : 1

Pool Base Indicator : Base Exclude Flag : ☐

Alloc Percent : Include/Exclude Sequence No : 1

Fund Accounting

Fund Rollup Type : CODE Department : AGA Appr Unit Rollup Type : CODE

Fund : AG2657 Unit : PRC Appr Unit : AG11111

Sub Fund : Sub Unit : BSA Rollup Type : BSA : Sub BSA :

Obj/Rev Indicator : Government Branch : Cabinet : Department Object/Revenue Source Indicator :

Object/Revenue Source Rollup Type : Division : Group : Department Object/Revenue Rollup Type :

Object/Revenue Source : Bureau : Section : Department Object/Revenue :

Sub Object/Revenue Source : District :

Create an accounting distribution entry for the Research Division base record for Series 2 and return to the Home Page.

1. At the bottom of the Pool/Base Distribution page, click **Pool/Base Setup** link to return to PLBS
2. In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 3**.

Verify there is a check mark to the left of the base record in the Grid

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02IT	2	1	Pool	1
02IT	2	1	Base	1
02IT	2	1	Base	2
✓ 02IT	2	1	Base	3

3. Click the **Pool/Base Distribution** link to navigate to PBDIST
4. Click **Insert**. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **3**
5. From the **Distribution Type** drop down list, select **Accounting**



6. Click **Fund Accounting** to expand it
7. From the **Fund Rollup Type** drop down list, select **CODE**
8. In the **Fund** field, enter **AG2657**
9. In the **Department** field, enter **AGA**
10. In the **Unit** field, enter **RES** (the Unit code for the fictitious Research Division)
11. From the **Appr Unit Rollup Type** drop down list, select **CODE**
12. In the **Appr Unit** field, enter **AG11111**
13. Click **Save**

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02IT	2	1	Pool	1	102	100.000000	Accounting	No
02IT	2	1	Base	1	AGA		Accounting	No
02IT	2	1	Base	2	AGA		Accounting	No
✓ 02IT	2	1	Base	3	AGA		Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

▼ General Information

Allocation Id : 02IT Pool Base Sequence No : 3
Series Id : 2 Distribution Type : Accounting
Step No : 1 Accumulation Distribution No : 1
Pool Base Indicator : Base Exclude Flag : ☐
Alloc Percent : Include/Exclude Sequence No : 1

▼ Fund Accounting

Fund Rollup Type : CODE Department : AGA Appr Unit Rollup Type : CODE
Fund : AG2657 Unit : RES Appr Unit : AG11111
Sub Fund : Sub Unit : BSA Rollup Type :
Obj/Rev Indicator : Government Branch : BSA :
Object/Revenue Source Rollup Type : Cabinet : Sub BSA :
Object/Revenue Source Rollup Type Name : Division : Department Object/Revenue Source Indicator :
Object/Revenue Source : Group : Department Object/Revenue Rollup Type :
Sub Object/Revenue Source : Bureau : Department Object/Revenue :
Section :
District :

14. Click **Home** in the Primary Navigation Panel to return to the Home Page



Allocation Creation using the Direct Financial Base Type

The **Direct Financial Base Type** is used when the allocation percentage must be calculated by AFIS, rather than using a fixed percentage or a statistical value. The Direct Financial Base Type is often called a spending-based method of calculating the allocation percentage, because expenditures of some type are identified as the basis of the allocation. The expenditures used to calculate the percentages are identified for each base by an accumulation distribution on **PBDIST**. When the **Cost Allocation Process** is run, AFIS accumulates the expenditures for each base and calculates the appropriate allocation percentage.

To illustrate the calculations associated with the Direct Financial Base Type, refer to **Figure 5**. In this example, the personnel costs (salary and benefits) of a Department Head are allocated to the three programs managed by the Department Head, based on the program expenditures during the month. In each month, there is \$12,500 in personnel expenses to be allocated. There are three programs, with total monthly expenditures for July of \$40,000. In July, Program 1 had expenditures of \$8,000. This was calculated to be 20% of all program expenditures for the month. Therefore, Project 1 is allocated \$2,500 of the personnel costs in July ($\$12,500 \times 20\% = \$2,500$).

In August, Program 1 had no expenditures; therefore, Project 1 is not allocated any personnel costs for August. However, in August, Programs 2 and 3 had equal expenditures, so the personnel costs are evenly split, between the two programs.

Figure 5: Sample Direct Financial Base Type Calculations

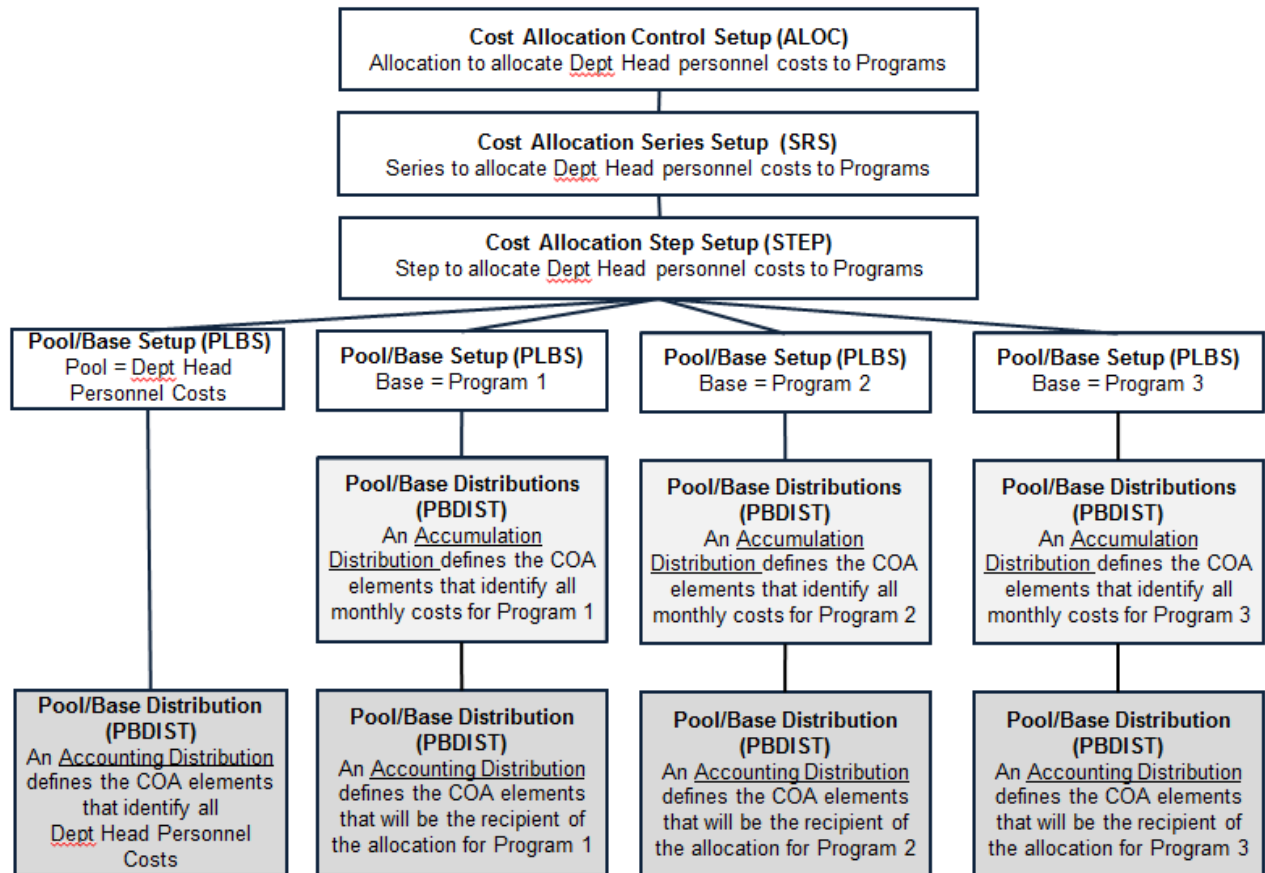
	July			August			September		
	Program Spend	Percentage of Total (AFIS Calculated)	Amount Allocated	Program Spend	Percentage of Total (AFIS Calculated)	Amount Allocated	Program Spend	Percentage of Total (AFIS Calculated)	Amount Allocated
Dept Head Personnel Costs	\$12,500			\$12,500			\$12,500		
Program 1	\$8,000	0.20	\$2,500	\$0	0.00	\$0	\$35,000	0.70	\$8,750
Program 2	\$20,000	0.50	\$6,250	\$25,000	0.50	\$6,250	\$10,000	0.20	\$2,500
Program 3	\$12,000	0.30	\$3,750	\$25,000	0.50	\$6,250	\$5,000	0.10	\$1,250
Totals	40,000		12500	50000		12500	50000		12500

Accumulation Distributions

The accumulation distribution defines the COA elements that identify transactions used by the Direct Financial Base Type to calculate the allocation percentage. One or more accumulation distributions are defined for each base.

In the example above, the accumulation distribution setup on PBDIST enables AFIS to identify the monthly transactions charged to each program, which forms the basis for calculating the allocation percentage.

The setup of a typical Direct Financial Base Type allocation is illustrated in Figure 6.

**Figure 6: Direct Financial Base Type and the Accumulation Distribution**

The setup of a **Direct Financial Base Type allocation** includes the following steps:

- The ALOC, SRS, and STEP records for the Cost Allocation hierarchy are established.
- One pool record is setup on PLBS to define the costs to be allocated (personnel costs, in our example).
 - An accounting distribution PBDIST record for the pool is created to identify the unique COA elements assigned to the Department Head's personnel costs. It is this accounting distribution that allows AFIS to identify the monthly personnel expenditures that must be allocated.
- Three records are set up on PLBS to define the base accumulation distributions for the three programs and three records are setup on PLBS to define the base accounting distributions for the three programs.
 - A base accumulation distribution (**PBDIST**) record is created to identify the unique COA elements that are assigned to each program. These COA elements identify the monthly spend for that program.
 - A base accounting distribution **PBDIST** record is created to identify the unique COA elements to receive the allocation, once calculated.



- As a step in the automated Cost Allocation Process, total monthly expenditures associated with the accumulation distribution for each program are summed, and then used to calculate the percentage of total program expenditure activity for the month.
- This percentage then becomes the allocation percentage used to allocate the Department Head's personnel costs to each program, as defined by the accounting distribution for each base.



Activity – Create a Cost Allocation Hierarchy with a Direct Financial Base Type

Scenario – The personnel expenses for a Department Head must be allocated to the three programs managed by that Department Head, based on the monthly expenditure activity for each program. Establish a Cost Allocation hierarchy to accomplish this allocation.

Login to the AFIS Home Page. An Allocation ID has been established on ALOC for each student. A Series ID has been established on SRS for each student.

Navigate to the Cost Allocation Control Setup (ALOC) page and search for the Allocation ID created by GAO.

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page displays
3. Click **Search**. A Search window is displayed
4. In the **Allocation ID** field, enter **02PR** where 02 are the two digits from **Training data**
5. Click **Ok**. The Cost Allocation Control Setup record from Training data displays

View the information displayed in the **Allocation Information** component

1. Notice the **Allocation Frequency** is **Monthly**
2. Notice the **Cash Expenditures** check box is checked, indicating this allocation is for expenditures

Allocation Information

Allocation Id : 02PR

Department :

Description : Allocation of Dept Head personnel cots to Dept programs

Allocation Frequency : Monthly

Cash Expenditures : ☒

Collected Revenues : ☐

Charges : ☐

Charge Back : ☐

View the default inheritance rules established in the **Inheritance Information** component.

3. Click the arrow beside **Inheritance Information**, to expand that component
4. Notice the **Department/Unit Inheritance Type** and **Major Program/Program Inheritance Type** fields instruct AFIS to inherit information from the Base record. The remaining elements will be inherited from the Pool record.



▼ Inheritance Information

Fund Inheritance Type :	Pool ▼	Function Inheritance Type :	Pool ▼
Object/Revenue Inheritance Type :	Pool ▼	Reporting Inheritance Type :	Pool ▼
Balance Sheet Account Inheritance Type :	Pool ▼	Dept Object/Revenue Inheritance Type :	Pool ▼
Appropriation Unit Inheritance Type :	Pool ▼	Task Inheritance Type :	Pool ▼
Department/Unit Inheritance Type :	Base ▼	Task Order Inheritance Type :	Pool ▼
Location Inheritance Type :	Pool ▼	Major Program/Program Inheritance Type :	Base ▼
Activity Inheritance Type :	Pool ▼		

Navigate to the Series (SRS) page and view the Series Information component.

1. On the lower left corner of the **ALOC**, click **Cost Allocation Series Setup**. The Cost Allocation Series Setup page displays
2. In the **Series Description** field, notice the description *Allocation of Dept Head personnel costs to Dept programs*
3. The inheritance rules will not be modified at the SRS level, so it is not necessary to enter information in the Inheritance Information component

Cost Allocation Series Setup

Allocation Id	Series Id	Department
✓ 02PR	1	

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[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

▼ Series Information

Allocation Id : 02PR

Series Id : 1

Department :

Series Description : Allocation of Dept Head personnel costs to Dept programs

► Inheritance Information

[Top](#)

[Cost Allocation Control Setup](#) [Cost Allocation Step Setup](#)

Navigate to the Cost Allocation Step Setup (STEP) page and complete the Step Information component.

1. Below the Inheritance Information component, click **Cost Allocation Step Setup**
2. Click **Insert**
3. In the **Step No** field, enter **1**



4. In the **Description** field, enter *Allocation of Dept Head personnel costs to Dept programs*
5. From the **Base Type** drop down list, select **Direct Financial Only**
6. The inheritance rules will not be modified at the STEP level, so it is not necessary to enter information in the Inheritance Information component
7. Click **Save**

Navigate to the PLBS page and create one pool and two base records.

1. Below the Inheritance Information component, click **Pool/Base Setup**
2. Click **Insert**
3. From the **Pool/Base Indicator** drop down list, select **Pool**
4. In the **Description** field, enter *Pool to Identify Dept Head personnel costs*
5. Click **Save**. Notice the **Allocation Percent** field defaults to **100.000000**



Pool/Base Setup

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
✓ 02PR	1	1	Pool	1

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 02PR
Series Id : 1
Step Number : 1
Pool Base Indicator : Pool
PL/BS Seq No : 1
Description : Pool to identify Dept Head personnel costs
Forward Reference Step Number :

Base Type : Direct Financial Only
Allocation Percent : 100.000000
Statistical Group :
Statistical Record Id :
Statistical Unit :
Override Original Distribution with Offset Values : ☐
Offset ID :

6. While still on the pool record, click **Insert**
7. From the **Pool/Base Indicator** drop down list, select **Base**
8. In the **Description** field, enter **Base to Identify Program 1**
9. Click **Save**

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02PR	1	1	Pool	1
✓ 02PR	1	1	Base	1

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

Allocation Id : 02PR
Series Id : 1
Step Number : 1
Pool Base Indicator : Base
PL/BS Seq No : 1
Description : Base to identify Program 1.
Forward Reference Step Number :

Base Type : Direct Financial Only
Allocation Percent :
Statistical Group :
Statistical Record Id :
Statistical Unit :
Override Original Distribution with Offset Values : ☐
Offset ID :

10. While still on the base record for Program 1, click **Copy**
11. Click **Paste**
12. In the **Description** field, change the defaulted entry to **Base to Identify Program 2**
13. Click **Save**
14. While still on the base record for Program 2, click **Copy**
15. Click **Paste**
16. In the **Description** field, change the defaulted entry to **Base to Identify Program 3**



17. Click **Save**

18. View the Grid at the top of the PLBS page. Notice the one pool and three base records created for the new allocation hierarchy

Allocation Id	Series Id	Step Number	Pool Base Indicator	PL/BS Seq No
02PR	1	1	Pool	1
02PR	1	1	Base	1
02PR	1	1	Base	2
✓ 02PR	1	1	Base	3

Navigate to PBDIST and create an accounting distribution entry for the pool record.

1. In the Grid at the top of the Pool/Base Setup page, click the **Pool** record. Verify there is a check mark to the left of the pool record in the Grid
2. Click the **Pool/Base Distribution** link to navigate to PBDIST
3. Click **Insert**. Notice that **Pool** is inferred from the PLBS in the **Pool Base Indicator** field
4. From the **Distribution Type** drop down list, select **Accounting**
5. Click the **Fund Accounting** component to expand it
6. From the **Fund Rollup Type** drop down list, select **CODE**
7. In the **Fund** field, enter the data from *your agency requirements*
8. From the **Obj/Rev Indicator** drop down list, select **Object**
9. From the **Object/Revenue Source Rollup Type** pick list, select **6** which corresponds with Rate Group 01 you viewed earlier. This Rate Group Identifies the four Object codes used for personnel expenditures.

Object/Revenue Source Rollup Type : 6	
Object/Revenue Source Rollup Type Name : RATE GROUP 01	

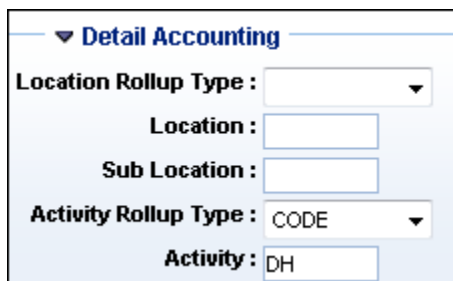
10. In the **Object/Revenue Source** field, enter **P** to Identify the Rate Group. This will result in the selection for the pool of all four Object codes associated with Rate Group 01

Object/Revenue Source : p

11. In the **Department** field, enter your agency **Dept. code**
12. In the **Unit** field, enter the data from *Training data*
13. Click **Detail Accounting** to expand it
14. Scroll to the bottom of the page to display the Detail Accounting component
15. From the **Activity Rollup Type** drop down list, select **CODE**



16. In the **Activity** field, enter **DH**. This is the activity code used to identify the specific expenditures for this Department Head.

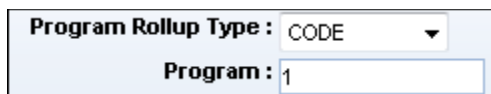


The screenshot shows a 'Detail Accounting' section with the following fields: 'Location Rollup Type' (dropdown), 'Location' (text box), 'Sub Location' (text box), 'Activity Rollup Type' (dropdown with 'CODE' selected), and 'Activity' (text box with 'DH' entered).

17. Scroll to the top of the page
18. Click **Save**

Create an accounting distribution entry for the Program 1 base record.

1. Scroll to the bottom of the page
2. Click the **Pool/Base Setup** link to return to PLBS
3. In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 1**.
Verify there is a check mark to the left of the base record in the Grid.
4. Click the **Pool/Base Distribution** link to navigate to PBDIST
5. Click **Insert**. Notice that **Base** is inferred from PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **1**
6. From the **Distribution Type** drop down list, select **Accounting**
7. In the **Accumulation Distribution No** field, enter **1**
8. Click the **Fund Accounting** component to expand it
9. In the **Department** field, enter your agency Dept. code
10. In the **Unit** field, enter the data from **Training data**
11. Click the **Detail Accounting** component to expand it
12. Scroll to the bottom of the page to display the Detail Accounting component
13. From the **Program Rollup Type** drop down list, select **CODE**
14. In the **Program** field, enter **1**



The screenshot shows a 'Program Rollup Type' dropdown menu with 'CODE' selected and a 'Program' text box with '1' entered.

15. Scroll to the top of the page
16. Click **Save**.



Create an **accumulation distribution** entry for the Program 1 base record.

1. While still on the accounting distribution record for Program 1, click **Insert**
2. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **1**
3. From the **Distribution Type** drop down list, select **Accumulation**
4. In the **Accumulation Distribution No** field, enter **1**
5. In the **Department** field, enter your agency Dept. code
6. In the **Unit** field, enter the data from **Training data**
7. Scroll down to display the **Detail Accounting** component
8. From the **Program Rollup Type** drop down list, select **CODE**
9. In the **Program** field, enter **1**
10. Scroll to the top of the page
11. Click **Save**. In the PBDIST Grid, there is one Pool Accounting Distribution record, one Accounting Distribution record for Base 1, and one Accumulation Distribution record for Base 1.

Pool/Base Distribution									
Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag	
02PR	1	1	Pool	1	102	100.000000	Accounting	No	
02PR	1	1	Base	1	102		Accounting	No	
✓ 02PR	1	1	Base	1	102		Accumulation	No	

Create an **accounting distribution** entry for the Program 2 base record.

1. Scroll to the bottom of the page
2. Click the **Pool/Base Setup** link to return to PLBS
3. In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 2**.
Verify there is a check mark to the left of the base record in the Grid
4. Click the **Pool/Base Distribution** link to navigate to PBDIST
5. Click **Insert**. Notice that **Base** is inferred from PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **2**
6. From the **Distribution Type** drop down list, select **Accounting**
7. In the **Accumulation Distribution No** field, enter **1**
8. Click the **Fund Accounting** component to expand it
9. In the **Department** field, enter your agency Dept. code
10. In the **Unit** field, enter the data from **Training data**



11. Click the **Detail Accounting** component to expand it
12. Scroll to the bottom of the page to display the Detail Accounting component
13. From the **Program Rollup Type** drop down list, select **CODE**
14. In the **Program** field, enter **2**
15. Scroll to the top of the page
16. Click **Save**

Create an accumulation distribution entry for the Program 2 base record.

1. While still on the accounting distribution record for Program 2, click **Insert**
2. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **2**
3. From the **Distribution Type** drop down list, select **Accumulation**
4. In the **Accumulation Distribution No** field, enter **1**
5. In the **Department** field, enter your agency Dept. code
6. In the **Unit** field, enter the data from **Training data**
7. Scroll down to display the **Detail Accounting** component
8. From the **Program Rollup Type** drop down list, select **CODE**
9. In the **Program** field, enter **2**
10. Scroll to the top of the page
11. Click **Save**. There are now five records in the PBDIST Grid: one pool Accounting Distribution record, and an Accounting Distribution and an Accumulation Distribution record for Base 1 and Base 2.

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02PR	1	1	Pool	1	102	100.000000	Accounting	No
02PR	1	1	Base	1	102		Accounting	No
02PR	1	1	Base	1	102		Accumulation	No
02PR	1	1	Base	2	102		Accounting	No
✓ 02PR	1	1	Base	2	102		Accumulation	No

Create an accounting distribution entry for the Program 3 base record.

1. Scroll to the bottom of the page
2. Click the **Pool/Base Setup** link to return to PLBS
3. In the Grid at the top of the Pool/Base Setup page, click the **Base** record with **PL/BS Seq No 3**.
Verify there is a check mark to the left of the base record in the Grid.
4. Click the **Pool/Base Distribution** link to navigate to PBDIST



5. Click **Insert**. Notice that **Base** is inferred from PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **3**
6. From the **Distribution Type** drop down list, select **Accounting**
7. In the **Accumulation Distribution No** field, enter **1**
8. Click the **Fund Accounting** component to expand it
9. In the **Department** field, , enter your agency Dept. code
10. In the **Unit** field, enter the data from **Training data**
11. Click the **Detail Accounting** component to expand it
12. Scroll to the bottom of the page to display the Detail Accounting component
13. From the **Program Rollup Type** drop down list, select **CODE**
14. In the **Program** field, enter **3**
15. Scroll to the top of the page
16. Click **Save**

Create an accumulation distribution entry for the Program 3 base record.

1. While still on the accounting distribution record for Program 3, click **Insert**
2. Notice that **Base** is inferred from the PLBS in the **Pool Base Indicator** field and the **Pool Base Sequence No** is **3**
3. From the **Distribution Type** drop down list, select **Accumulation**
4. In the **Accumulation Distribution No** field, enter **1**
5. In the **Department** field, enter your agency Dept. code
6. In the **Unit** field, enter the data from **Training data**
7. Scroll down to display the **Detail Accounting** component
8. From the **Program Rollup Type** drop down list, select **CODE**
9. In the **Program** field, enter **3**
10. Scroll to the top of the page
11. Click **Save**
12. Notice there are seven lines in the PBDIST Grid at the top of the page; one pool accounting distribution to identify the Department Head personnel expense; and an accumulation distribution and an accounting distribution for Programs 1, 2, and 3.



Pool/Base Distribution								
Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02PR	1	1	Pool	1	102	100.000000	Accounting	No
02PR	1	1	Base	1	102		Accounting	No
02PR	1	1	Base	1	102		Accumulation	No
02PR	1	1	Base	2	102		Accounting	No
02PR	1	1	Base	2	102		Accumulation	No
02PR	1	1	Base	3	102		Accounting	No
✓ 02PR	1	1	Base	3	102		Accumulation	No

13. Click **Home** in the Primary Navigation Panel to return to the Home Page

The Direct and Instream Financial Base Type

The Direct and Instream Financial Base Type is a two-step allocation method that is a variation of the Direct Financial method. The allocation calculated in the first step may use any Base Type (Fixed Percentage, Statistical, or Direct Financial). The second step of the allocation is a Direct and Instream Financial Base Type that utilizes some or all of the output from Step 1 in the accumulation distributions used to calculate the allocation percentage in Step 2.

Specifically, if a base accounting distribution in Step 1 matches a base accumulation distribution in Step 2, then the amounts allocated to the base accounting distribution in Step 1 will be added to the amount computed in the Base Accumulation process for Step 2. This total will be the basis for calculating the allocation percentage for the base in Step 2. Currently, the State is not using this Base Type.



Data Entry Shortcuts

Objectives

In this section, we will review the following:

- Identify four features used to reduce data entry on the Pool/Base Distribution (PBDIST) page
- Use data entry shortcuts to create accounting distributions on PBDIST

Section Overview

Four features of the Cost Allocation pages provide data entry shortcuts that streamline creation of entries on PBDIST. This lesson explains each feature and provides activities to gain experience in utilizing each feature.

Pool and Base Expansion

During the automated Cost Allocation Process, AFIS selects transactions for an allocation based on the entries established for the pool accounting distribution records on PBDIST. This selection process is called Pool Expansion. The transactions identified by the Pool Expansion process are then allocated to the base accounting distributions identified on PBDIST for each base. This is called Base Expansion.

Some Cost Allocations may require many different accounting distributions to identify the pool and/or base records. The data entry shortcuts described in this lesson streamline the creation of entries on PBDIST.

Data Entry Shortcuts

Data entry for accounting, accumulation, and offset distribution records on PBDIST is streamlined by four features of the Cost Allocation pages. These features are listed below and described in detail in the sections that follow.

- Inheritance rules on ALOC, SRS, and STEP enable entry of only the COA elements that uniquely define the base accounting distribution records, when creating entries on PBDIST.
- The Exclude check box, in the General Information component on PBDIST, enables definition by exclusion, in addition to inclusion, if the use of exclusion results in less data entry.
- Wildcards can be used to include or exclude groups of transactions.
- Rollups can be used to define transactions for all COA elements that link to the rollup.

Inheritance

The Inheritance feature enables reduction in data entry by requiring entry of only the COA elements that uniquely define the accounting, accumulation, or offset distribution. All other COA elements are inherited from the pool. Inheritance rules are established on ALOC and may be overridden on SRS and STEP.

For example, if one Program code is initially charged for all expenditures and those expenditures will then be allocated to multiple Programs, only the Program code must be entered on the pool and base accounting distribution records. The Fund, Department, Unit, Appropriation Unit, and other COA elements are populated based on the inheritance rules established on ALOC, SRS, or STEP. The entry of



the Program code on the pool PBDIST record directs AFIS to select all transactions with that unique Program code, no matter what other COA elements exist on the Accounting Line of the transaction.

To illustrate this concept, assume we need to allocate all costs from Program A to Programs B and C:

- The pool establishes Program A as the costs to be allocated
- The bases identify the recipient Programs B and C
- One pool accounting distribution record is created with A in the Program field
- Two base accounting distribution records are created: one with B in the Program field and one with C in the Program field
- When the CA document is generated to post the allocation, all COA elements will be copied from the Accounting lines on the pool transactions, except the Program code. The Program code will be populated from the base accounting distribution defined on PBDIST

Pool/Base Distribution

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude
✓ ZZAL	1	1	Pool	1		100.000000	Accounting	No

First Prev Next Last

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

General Information

Allocation Id: Pool Base Sequence No:
Series Id: Distribution Type:
Step No: Accumulation Distribution No:
Pool Base Indicator: Exclude Flag: ☐
Alloc Percent: Include/Exclude Sequence No:

Fund Accounting

Detail Accounting

Location Rollup Type: <input type="text"/>	Reporting Rollup Type: <input type="text"/>	Major Program Rollup Type: <input type="text"/>
Location: <input type="text"/>	Reporting: <input type="text"/>	Major Program: <input type="text"/>
Sub Location: <input type="text"/>	Sub Reporting: <input type="text"/>	Program Rollup Type: <input type="text" value="CODE"/>
Activity Rollup Type: <input type="text"/>	Task: <input type="text"/>	Program: <input type="text" value="A"/>
Activity: <input type="text"/>	Sub Task: <input type="text"/>	Phase: <input type="text"/>
Sub Activity: <input type="text"/>	Task Order: <input type="text"/>	Program Period: <input type="text"/>
Function Rollup Type: <input type="text"/>		
Function: <input type="text"/>		
Sub Function: <input type="text"/>		

Exclude Check Box

The Exclude check box in the General Information component on PBDIST enables the user to exclude, rather than include, transactions with the COA elements identified in the Fund and Detail Accounting components. Exclude distributions can only be entered on accounting distributions for pool records and accumulation distributions for base records.



If the Exclude check box is unchecked, AFIS will include transactions containing the COA elements identified in the Fund and Detail Accounting components during the expansion process. If the Exclude check box is checked, AFIS will remove transactions identified during the expansion process, if the transaction contains the COA elements defined in those components.

For each pool and base, an Include PBDIST record (with the Exclude check box unchecked) must be established first. Only one Include PBDIST record is allowed for a pool; however, multiple Include PBDIST records are allowed for a base. Then, additional PBDIST records, with the Exclude check box checked, can be established to remove or exclude transactions from pool or base expansion results.

For example, if transactions for all Activity codes except Activity 0105 should be allocated, a pool PBDIST record is created to include transactions containing all Activity codes during Pool Expansion, then a second Exclude PBDIST record is created to remove transactions with Activity code 0105 from the expansion results. See the Use of Wildcards subtopic below for information on how to include all Activity codes with a single PBDIST record.

The Include/Exclude Sequence No field is auto populated when the record on PBDIST is saved.

Pool/Base Distribution

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent
✓ ZZLEG	1	1	Pool	1	1	1

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Allocation Id: ZZLEG Pool Base Sequence No: 1

Series Id: 1 Distribution Type: Accounting

Step No: 1 Accumulation Distribution No:

Pool Base Indicator: Pool Exclude Flag: ☐

Alloc Percent: Include/Exclude Sequence No:

Use of Wildcards

The third feature available to reduce data entry is the availability of two wildcards, used in conjunction with the Exclude check box to include or exclude groups of transactions. The wildcards available for use in the Fund and Detail Accounting components are the asterisk and exclamation mark. Entering a value in a COA field in these components, or leaving a field blank, also impact the selection of transactions by the automated Cost Allocation Process. The impact of each entry in a Fund Accounting or Detail Accounting field is described as follows:

- * - The asterisk instructs AFIS to include/exclude all transactions with an entry in that COA field on the Accounting line.
- ! - The exclamation mark instructs AFIS to include/exclude all transactions without an entry in that COA field on the Accounting line.



- A blank COA element field in the Fund Accounting and Detail Accounting components instructs AFIS to include/exclude all transactions, regardless of whether that COA field is populated on the Accounting line.
- A specific code entered in a COA element field in the Fund Accounting and Detail Accounting components instructs AFIS to include/exclude all transactions, if that specific code is populated on the Accounting line.

Table 1 displays the impact of each wildcard on PBDIST Include records (the Exclude check box is unchecked), during the expansion process.

Table 1: Impact of Wildcards on PBDIST Include Records

Field Entry on PBDIST Include Record	COA Value on Document Accounting Line	Selection Result During Expansion Process
* (Include transactions with an entry)	Any code is entered in the COA field	The transaction is selected, because it has an entry in that COA field on the document Accounting line.
	The COA field is blank	The transaction is not selected, because that COA field is blank on the document Accounting line.
! (Include those without an entry)	Any code is entered in the COA field	The transaction is not selected, because it has an entry in that COA field on the document Accounting line.
	The COA field is blank	The transaction is selected, because that COA field is blank on the document Accounting line.
Blank (Include transactions with or without an entry)	Any code is entered in the COA field	The transaction is selected, because it has an entry in that COA field on the document Accounting line. Transactions will be selected whether an entry is in the COA field or not.
	The COA field is blank	The transaction is selected, because it has an entry in that COA field on the document Accounting line. Transactions will be selected whether an entry is in the COA field or not.
Specific Code - for example, Program code RTMAIN (Include transactions with the specific code)	RTMAIN is entered in the PROG field	The transaction is selected, because that specific code (RTMAIN) is entered in that COA field on the document Accounting line.
	BRMAIN is entered in the PROG field	The transaction is not selected, unless RTMAIN is entered in that COA field on the document Accounting line.
	The PROG field is Blank	The transaction is not selected, unless RTMAIN is entered in that COA field on the document Accounting line.



Table 2 displays the impact of each wildcard on PBDIST Exclude records (the Exclude check box is checked), during the expansion process. Exclude records are always processed after Include records are processed; therefore, the purpose of the Exclude record is to remove records that have been selected during the expansion process, based on the Include records.

Table 2: Impact of Wildcards on PBDIST Exclude Records

Field Entry on PBDIST Exclude Record	COA Value on Document Accounting Line	Selection Result During Expansion Process
* (Exclude transactions with an entry)	Any code is entered in the COA field	The transaction is removed, because it has an entry in that COA field on the document Accounting line.
	The COA field is blank	The transaction is retained, because that COA field is blank on the document Accounting line.
! (Exclude those without an entry)	Any code is entered in the COA field	The transaction is retained, because it has an entry in that COA field on the document Accounting line.
	The COA field is blank	The transaction is removed, because that COA field is blank on the document Accounting line.
Blank	Any code is entered in the COA field	There is no impact if the COA field on an Exclude record is blank. The transaction is retained.
	The COA field is blank	There is no impact if the COA field on an Exclude record is blank. The transaction is retained.
Specific Code - for example, Program code RTMAIN (Exclude transactions with the specific code)	RTMAIN is entered in the PROG field	The transaction is removed, because that specific code (RTMAIN) is entered in that COA field on the document Accounting line.
	BRMAIN is entered in the PROG field	The transaction is retained, if any code other than RTMAIN is entered in that COA field on the document Accounting line.
	The COA field is blank	The transaction is retained; if the field is blank (RTMAIN is not entered in the COA field on the document Accounting line.)



Use of Rollups

Where applicable for the specific COA element, a Rollup Type field is available to include or exclude all distributions, within any one of the four rollups: Class, Category, Type, or Group. An additional option in each Rollup Type field is Code, which should be selected if a unique COA element is entered rather than a Rollup Type.

Fund Accounting

Fund Rollup Type: CODE

Fund: []

Sub Fund: []

Obj/Rev Indicator: []

Object/Revenue Source Rollup Type: []

Object/Revenue Source Rollup Type Name: []

Object/Revenue Source: []

Sub Object/Revenue Source: []

For example, if all transactions associated with a Major Program Rollup Group of OHPROJ should be pooled for allocation, the PBDIST record established for the pool would be created, as shown in Figure 7.

Figure 7: Use of Rollups to Define Accounting Distributions

Detail Accounting

Location Rollup Type: []

Location: []

Sub Location: []

Activity Rollup Type: []

Activity: []

Sub Activity: []

Function Rollup Type: []

Function: []

Sub Function: []

Reporting Rollup Type: []

Reporting: []

Sub Reporting: []

Task: []

Sub Task: []

Task Order: []

Major Program Rollup Type: GROUP

Major Program: OHPROJ

Program Rollup Type: []

Program: []

Phase: []

Program Period: []

If only the transactions associated with the specific Major Program RDMAN must be allocated, select Code in the Rollup Type field, and enter RDMAN the Major Program field, as shown below.

Major Program Rollup Type: CODE

Major Program: RDMAN



Activity – Use Data Entry Shortcuts to Create an Accounting Distribution

Scenario – The pool record created in Lesson 2 requires corrections. The pool accounting distribution should include all Units except for your assigned Unit Code, and should include only transactions without a Location code on the Accounting line. Modify the existing pool record on PBDIST by inserting an asterisk in the Unit field, to include all Units and an exclamation mark in the Location field, in order to select only transactions with the Location field blank. Then, create an Exclude record to exclude your assigned Unit code

Login to the AFIS Home Page. The Cost Allocation hierarchy defined in Lesson 3 for allocation of IT Service Desk expense (Series 1) is established.

Locate the Allocation ID entry viewed in Activity – **View an Allocation ID**.

1. In the **Jump to** field, enter **ALOC**
2. Click **Go**. The Cost Allocation Control Setup page displays
3. Click **Search**
4. In the **Allocation ID** field, enter **02IT** where 02 are the two digits from Training data
5. Click **OK**. The Allocation ID you viewed in the previous Activity– **View an Allocation ID** is displayed

Navigate to the Series (SRS) entry you viewed in the Activity – **View a Series** and the Step (STEP) entry created in Activity – **Create a Step**.

- a. On the lower left corner of the **ALOC**, click the **Cost Allocation Series Setup** link. The Cost Allocation Series Setup page displays. Ensure there is a check mark to the left of **Series ID 1**



6. Below the Inheritance Information component of **SRS**, click the **Cost Allocation Step Setup** link.

The **Cost Allocation Step Setup** page displays

Navigate to the Pool/Base Setup (PLBS) entries created in the Activity – ***Create a Pool and Two Base Records***.

Below the Inheritance information component of **STEP**, click the **Pool/Base Setup** link. The three records created in the Activity – ***Create a Pool and Two Base Records*** are displayed in the Grid at the top of the page.



7. In the PLBS Grid, verify there is a check mark to the left of the pool record
8. Below the Inheritance Information component of **PLBS**, click the **Pool/Base Distribution** link.

The Pool/Base Distribution page displays

Modify the pool accounting distribution record on PBDIST to include all Units and select only those transactions where the Location field is blank.

Ensure the record for the pool accounting distribution is selected in the PBDIST Grid (**Pool Base Indicator = Pool; Distribution Type = Accounting**). Notice the **Exclude Flag** check box in the General Information component is unchecked, signifying this is an Include record for the pool accounting distribution.

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
✓ 02IT	1	1	Pool	1	102	100.000000	Accounting	No
02IT	1	1	Pool	1	AAA		Offset	No
02IT	1	1	Base	1	ADA	60.000000	Accounting	No
02IT	1	1	Base	2	RVA	40.000000	Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

▼ General Information

Allocation Id : 02IT Pool Base Sequence No : 1

Series Id : 1 Distribution Type : Accounting

Step No : 1 Accumulation Distribution No : 1

Pool Base Indicator : Pool Exclude Flag : ☐

Alloc Percent : 100.000000 Include/Exclude Sequence No : 1

9. Click **Fund Accounting** to expand it
10. In the **Unit** field, remove the unit entered previously, and enter a (*)

Unit : *

11. Click **Detail Accounting** to expand it
12. Scroll down to view the Detail Accounting component
13. From the **Location Rollup Type** drop down list, select **CODE**
14. In the **Location** field, enter a (!)

▼ Detail Accounting

Location Rollup Type : CODE

Location : !

15. Scroll to the top of the page
16. Click **Save**



Create an **Exclude** pool accounting distribution record and return Home.

17. While still on the Include pool accounting distribution record, click **Insert**

18. From the **Distribution Type** drop down list, select **Accounting**

19. Check **Exclude Flag** check box

Distribution Type : Accounting ▼

Accumulation Distribution No :

Exclude Flag : ☒

20. In the Fund Accounting component, in the **Department** field, enter the data from **Training data**

21. In the **Unit** field, enter the data from **Training data**

22. Click **Save**. Notice the **Include/Exclude Sequence No** field in the General Information component is auto populated with **2**. Notice also there are two pool accounting distribution lines in the Grid; one with **Exclude Flag = No** and one with **Exclude Flag = Yes**.

Pool/Base Distribution

Allocation Id	Series Id	Step No	Pool Base Indicator	Pool Base Sequence No	Department	Alloc Percent	Distribution Type	Exclude Flag
02IT	1	1	Pool	1	102	100.000000	Accounting	No
✓ 02IT	1	1	Pool	1	102	100.000000	Accounting	Yes
02IT	1	1	Pool	1	AAA		Offset	No
02IT	1	1	Base	1	ADA	60.000000	Accounting	No
02IT	1	1	Base	2	RVA	40.000000	Accounting	No

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

▼ **General Information**

Allocation Id : 02IT Pool Base Sequence No : 1

Series Id : 1 Distribution Type : Accounting

Step No : 1 Accumulation Distribution No : 1

Pool Base Indicator : Pool Exclude Flag : ☒

Alloc Percent : 100.000000 Include/Exclude Sequence No : 2

▼ **Fund Accounting**

Fund Rollup Type : Fund : Sub Fund : Obj/Rev Indicator : Object/Revenue Source Rollup Type : Object/Revenue Source Rollup Type Name : Object/Revenue Source : Sub Object/Revenue Source :

Department : 102 Unit : 0102 Sub Unit : Government Branch : Cabinet : Division : Group : Bureau : Section : District :

Appr Unit Rollup Type : Appr Unit : BSA Rollup Type : BSA : Sub BSA : Department Object/Revenue Source Indicator : Department Object/Revenue Rollup Type : Department Object/Revenue :

23. Click **Home** in the Primary Navigation Panel to return to the Home Page



The Automated Cost Allocation Process

Objectives

In this section, we will review the following:

- List and define the five modes available to run the automated Cost Allocation Process
- Define the role of the Cost Allocation Parameter (CAPA) page
- View Cost Allocation (CA) documents generated by the automated Cost Allocation Process
- List the two Cost Allocation inquiry pages
- View Cost Allocation information displayed on the Cost Allocation Journal Summary Inquiry (CAJR) and Cost Allocation Totals Inquiry (CTOT) pages

Section Overview

This lesson describes the automated Cost Allocation Process and identifies the role of the Cost Allocation Parameter (CAPA) page. The process to reverse allocations, if found to be in error, is also addressed. The Cost Allocation (CA) document is generated by the automated Cost Allocation Process to record the allocation results.

Data generated from the automated Cost Allocation Process are displayed on two inquiry pages: The Cost Allocation Journal Summary Inquiry (CAJR) and Cost Allocation Totals Inquiry (CTOT).

The Automated Cost Allocation Process

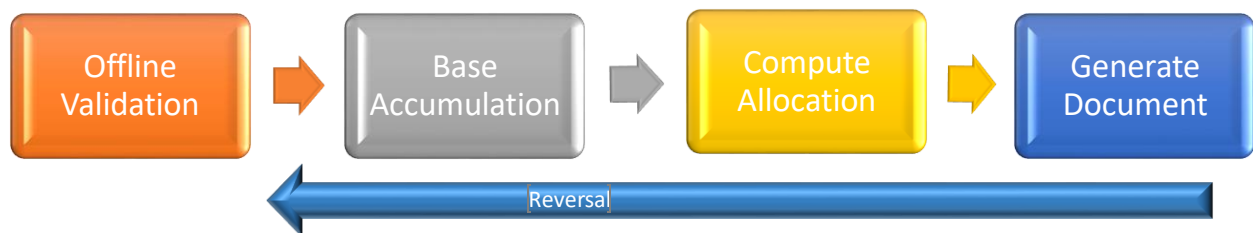
Once the Cost Allocation hierarchy is established, and transactions have been entered that require allocation, the automated Cost Allocation Process is run to perform the allocation.

At pre-established frequencies, as set on the ALOC record (Daily, Monthly, Quarterly, or Annual), the Cost Allocation Process is run to allocate the costs. The AFIS Cost Allocation Process is a group of four jobs that work together to create Cost Allocation (CA) documents.

It is the CA document that contains the credit and debit posting lines necessary to allocate costs, as identified in the Cost Allocation hierarchies; or to reverse the transactions generated from a previously run allocation. The four jobs that comprise the automated Cost Allocation Process are; Cost Allocation Process, Load CA, Submit CA, and CA Document Exception Report.

The jobs run in five different run modes: Offline Validation, Base Accumulation, Compute Allocation, Generate Document, and Reversal. The role of each mode is described below.

Note: See the CGI Advantage® Cost Accounting Run Sheets and the To Be Processes CA-TB-001 through CA-TB-006 for detailed information about the Cost Allocation batch jobs and each run mode.



Offline Validation Run Mode

This mode validates the Chart of Accounts elements entered on PBDIST. COA elements cannot be validated at the time of entry on PBDIST, since fiscal year is not defined on this page; therefore, there may be invalid data on PBDIST. There may be other anomalies in the data setup, such as missing account distribution records or base record percentages that do not sum to 100%.

Base Accumulation Run Mode

This mode builds the Cost Allocation Journal Summary, based on the parameters established for each run of the automated Cost Allocation Process. See Topic 6.3 Cost Allocation Parameter, for more information on establishing parameters for this process. The Base Accumulation mode also calculates the allocation percentages for Statistical, Direct Financial, and Direct and Instream Financial Base Types.

Compute Allocation Run Mode

This mode selects transactions for allocation based on the pool accounting distribution records (this is called Pool Expansion); such transactions are allocated to the base accounting distributions, according to either the Fixed Percentage entered on the allocation or percentage calculated in the Base Accumulation process. This is called Base Expansion. The records identified in the Cost Allocation expansion process are placed on the Cost Allocation History table and will be used to create documents, when the job is run in Generate Document mode.

Note: The Cost Allocation History table is a database table not accessible to the user in AFIS.

Generate Document Run Mode

This optional mode generates Cost Allocation (CA) documents. This process can be disabled, if the Cost Allocation process is being run for report purposes only.

Reversal Run Mode

This mode is run, after running in the Generate Document mode, if transactions from a previously run allocation are found to be in error. See Topic 6.5 Cost Allocation Reversal for additional information about this mode.



Cost Allocation Parameter (CAPA)

The Cost Allocation Parameter (CAPA) page provides instructions to AFIS for each run of the automated Cost Allocation Process. Creation/editing limited to GAO. Key fields on the CAPA page are:

- **Run Mode** - Select the mode for each run of the automated Cost Allocation Process. For each allocation, the jobs are run in the sequence listed above, because the output of one mode becomes the input for the next mode. The exception is the Reversal mode, selected only when existing allocation transactions must be reversed.
- **Run Cycle** - Select Single, if the jobs will be run in sequence automatically in the nightly batch cycle. Select Multiple, if each job will be run manually.
- **Allocation ID** - Select the Allocation ID established on the Cost Allocation Control Setup (ALOC) page. The process is always run for an entire allocation and not for a single series or step within that allocation.
- **Allocation Frequency** - The Allocation Frequency is inferred onto the parameter page from ALOC. The following field requirements exist based on allocation frequency:
 - **Daily** - The Daily Run Date field is required.
 - **Monthly** - The Fiscal Year and Selection APD fields are required. There are two primary monthly run periods, so the appropriate Accounting Period must be selected based on the type of run. For the soft close, the allocation will post into the same Accounting Period as the original Transaction. If the run is for another mid-month time, the allocation should post to the following Accounting Period.
 - **Quarterly** - The Fiscal Year and Fiscal Quarter fields are required.
 - **Annual** - The Fiscal Year field is required.
- **Data Source** - This identifies the source page for the allocation transactions.
- **Offline Validation Date** - This field is required when the mode is Offline Validation. Enter the date that the offline validation mode is run.
- **Document Code** - Select CA - Cost Allocation.
- **Prefix, Doc Dept., Doc Unit** - Enter values in accordance with entity procedure.
- **Expenditure Event Type** - Enter values in accordance with procedure.
- **Revenue Event Type** - Enter values in accordance with procedure.



Cost Allocation Process Parameters								
Parameter Id	Run Mode	Allocation Id	Fiscal Year	Selection APD	Fiscal Quarter	Retain FY	Retain BFY	Prior Year APD
✓ 00IT	Offline Validation	00IT	2015	4		Yes	No	
200	Offline Validation	TN200	2015	1		Yes	No	
RF1	Compute Allocation	RF1	2015	1		Yes	No	
UATT	Reversal	0200	2015	3		Yes	No	

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

Parameter Id: 00IT
 Run Mode: Offline Validation
 Run Cycle: Single
 Allocation Id: 00IT
 Allocation Frequency: Monthly
 Selection APD: 4
 Fiscal Quarter:
 Fiscal Year: 2015
 BFY Option: ☐
 Daily Run Date:
 Data Source: 11
 Retain BFY: ☐
 Retain FY: ☒
 Lapse FY Override: ☐
 Prior Year APD:
 Offline Validation Date(mm/dd/yyyy): 09/01/2014
 Document Record Date(mm/dd/yyyy):
 Document Type: CH
 Document Code: CA
 Prefix: CA
 Doc Dept: 100
 Doc Unit:
 Expenditure Event Type: CA01
 Revenue Event Type: CA02
 Revenue Credits Event Type: CG03
 Charges Event Type: CG01
 Inverse Event Type: CA03
 Build References: ☐
 Break by Appr: ☐
 Perform COA Summarization: ☐
 Rebuild Summary in Compute Allocations: ☐

Most AFIS users will not be responsible for running the Cost Allocation Process; however, they may create, or provide input on, entries on CAPA for running the automated process. Users with knowledge of the allocation requirements may also be involved with analyzing and validating the output of the batch jobs.

The Cost Allocation (CA) Document

The Cost Allocation process generates Cost Allocation (CA) documents to record the results of the allocation. The CA document can only be generated by the automated Cost Allocation process; it cannot be created manually. If errors are encountered during the Generate Document process, the document will be created in Draft Phase, and a report will be generated listing the errors encountered.

If it is necessary to research the source of the CA document, the following allocation information is recorded in the Description field on the Header component of the CA document (the code noted in parentheses is used in the Description field due to space limitations):

- Allocation ID (AL)
- Series (SR)



- Step (ST)
- CAPA Parameter ID (CID)
- Selection APD (APD)
- Selection Fiscal Quarter (FQ)
- Selection Fiscal Year (FY)
- Data Source (ledger number) (DS)

Cost Allocation(CA)		Dept: 200	ID: CA2015000003	Ver.: 1	Function: New	Phase: Final
Header						
General Information Document Information Extended Description						
Document Name: <input type="text"/>						
Record Date: 10/23/2014						
Budget FY: 2015						
Fiscal Year: 2015						
Period: 3						
Document Description: AL: 0200 SR: 1 ST: 1 CID:UATT APD: 3 FY:2015 DS:15						
Actual Amount: \$0.00						
Closed Amount: \$0.00						
Closed Date:						

In addition, the Ledger Record Number (LRN) from source ledger is recorded in the Line Description field on the Accounting line of the CA document.

General Information		Reference	Fund Accounting	Detail Accounting	Special Reference
Event Type: CA01					Budget FY: 2015
Accounting Template:					Fiscal Year: 2015
Line Description: LRN:227					Period: 3
					Charge Class:
Line Amount: (\$100,000.00)					Charge Class Rate:
Line Closed Amount: \$0.00					Charge Units:
Line Closed Date:					Bank: BK01

Unless the details within the hierarchy change, a Cost Allocation Process can be executed repeatedly for a Cost Allocation hierarchy, until it is no longer needed. The only additional data entry required to execute subsequent cycles of the automated process are updates to CAPA to provide instructions for each run of the process. To clarify, this is something GAO does and we need the request from the agency specifying the Parm ID to run the job.



Activity – View a Cost Allocation (CA) Document Created from Generate Document Mode

Scenario – The automated Cost Allocation Process has been run in the Offline Validation, Base Accumulation, Compute Allocation, and Generate Document modes to allocate IT Service Desk costs to the various departments, based on the Allocation Control ID. Navigate to a Cost Allocation (CA) document and view the Accounting lines created to accomplish the allocation.

Login to the AFIS Home Page. The automated Cost Allocation Process has been run for Allocation Control ID. A CA document has been generated and submitted to Final Phase.

Navigate to the Cost Allocation (CA) document.

1. In the **Jump to** field, enter **CA**
2. Click **Go**. The Document Catalog is displayed with CA displayed in the **Code** field
3. Leave the **Dept** field blank

Note: The *Department field cannot be used to find an agencies CA docs because they are generated from batch jobs that will have the centralized agencies dept. on the header level (e.g. a DEA allocation doc with have AAA as the Dept).*

1. Leave the **Unit** field blank
2. In the **ID** field, enter **CA2015*3**
3. Click **Browse**. The Document Catalog Grid is populated with a CA document to allocate IT Services costs

Document Catalog

Create

▼ **Document Identifier**

Code : CA Unit :

Dept. : ID : CA2015*3

► **User Information**

► **Document State**

[Browse](#) [Clear](#)

[Open](#) [Validate](#) [Submit](#) [Copy](#)

	Code	Dept.	Unit	ID	Comments	Version	Function	Phase	Status	Date	User ID	Amount	Active
<input type="checkbox"/>	CA	200		CA2015000003	No	1	New	Final	Submitted	10/23/14	jharden	\$0.00	Yes

4. In the **ID** field, click the link for the CA document. The CA document is displayed

**View the allocation information recorded in the Header component.**

In the **Document Description** field, notice the information identifying the source of the allocation.

Document Description:	AL: 0200 SR: 1 ST: 1 CID:UATT APD: 3 FY:2015 DS:15
------------------------------	---

View the Accounting lines generated by the automated Cost Allocation Process, then click **Close** and return to the Home Page.

- To navigate within a document, either click the section name at the bottom of the document, or use the Document Navigator panel. In this training, you will use the Document Navigator.
- Click the **Open Document Navigator** icon (small arrow on left side) to switch to Document Navigator mode.

Cost Allocation(CA) Dept: 200 ID: CA2015000003 Ver.: 1 Function: New Phase: Final

Header

General Information | Document Information | Extended Description

Document Name:

Record Date: 10/23/2014

Budget FY: 2015

Fiscal Year: 2015

Period: 3

Document Description: AL: 0200 SR: 1 ST: 1 CID:UATT
APD: 3 FY:2015 DS:15

Actual Amount: \$0.00

Closed Amount: \$0.00

Closed Date:

- On the Document Navigator, click **Accounting** component
- Notice the three Accounting lines on the CA document. Accounting line 1 is highlighted in the Grid
- In the **Line Description** field, notice the Ledger Record Number notation

General Information | Reference | Fund Accounting | Detail Accounting

Event Type: CA01

Accounting Template:

Line Description: LRN:227

- Click the **Fund Accounting** tab for Accounting line 1. This is the credit for the pool. Notice the COA elements for the offset distribution are credited



Accounting				
Total Lines: 3		Accounting Line: 1	Line Amount: (\$100,000.00)	Event Type: CA01
Accounting Line	Line Amount	Event Type	Ref Sub Unit	
1	(\$100,000.00)	CA01		
2	\$60,000.00	CA01		
3	\$40,000.00	CA01		

from 1 to 3 Total: 3

First Previous Next Last

Go to line: Go

List

General Information Reference **Fund Accounting** Detail Accounting Special Reference

Fund: 9000	Department: 200	OBSA:
Sub Fund:	Unit: 0200	Sub OBSA:
Object: 7270	Sub Unit:	Dept Object:
Sub Object:	Appr Unit: 1000000	Dept Revenue:
Revenue:	BSA:	
Sub Revenue:	Sub BSA:	

11. In the Grid, click Accounting line **2**. This is the debit for Base 1

12. In the **Department** field, notice the department which represents the Department of Administration

General Information Reference **Fund Accounting** Detail Accounting Special Reference

Fund: 1000	Department: ADA	OBSA:
Sub Fund:	Unit: 0400	Sub OBSA:
Object: 7270	Sub Unit:	Dept Object:
Sub Object:	Appr Unit: A,A10000	Dept Revenue:
Revenue:	BSA:	
Sub Revenue:	Sub BSA:	

13. In the Grid, click on Accounting line **3**. This is the debit for Base 2

14. In the **Department** field, observe the Department of Revenue

General Information Reference **Fund Accounting** Detail Accounting Special Reference

Fund: RV2501	Department: RVA	OBSA:
Sub Fund:	Unit: ASAD	Sub OBSA:
Object: 7270	Sub Unit:	Dept Object:
Sub Object:	Appr Unit: RV10000	Dept Revenue:
Revenue:	BSA:	
Sub Revenue:	Sub BSA:	

15. Click **Close**

16. Click **Home** in the Primary Navigation Panel to return to the Home Page



View the impact the allocation has on the Appropriation and Allotment budget.

1. In the **Jump to** field, enter **BQ90LV1**
2. Click **Go**. The Appropriation and Allotment page opens
3. Click **Search**. A Search window is displayed
4. In the **BFY** field, enter the current budget fiscal year
5. In the **Dept** field, enter **200**
6. Click **Ok**. The budget information for Department 200 is displayed
7. Review the information displayed on BQ90LV1
8. Follow the same instructions for Dept. ADA and RVA
9. Click **Home** in the Primary Navigation Panel to return to the Home Page



Cost Allocation Reversal

If for any reason the CA documents are found to be in error, corrections can either be made by correcting the underlying errors causing the CA document to reject (i.e. Budget/COA) , or by running the Cost Allocation Process in Reversal mode. This topic addresses the use of the Reversal mode.

For example, Figure 8 displays the Accounting lines for a Cost Allocation (CA) document generated to execute an allocation.

Figure 8: Sample CA Document Accounting Lines for an Allocation

Cost Allocation(CA) Dept: 0313 ID: 1400000007 Ver.: 1 Function: New Phase: Final Modified by Icanacakos , 12/17/2013				
Header				
Accounting Total Lines: 7 Accounting Line: 1 Line Amount: (\$1,220.00) Event Type: CA01				
Accounting Line	Line Amount			Event Type
1		(\$1,220.00)	CA01	
2		(\$480.00)	CA01	
3		(\$900.00)	CA01	
4		\$840.00	CA01	
5		\$720.00	CA01	
6		\$560.00	CA01	
7		\$480.00	CA01	
From 1 to 7 Total: 7				

Figure 9 displays the Accounting lines for a CA document generated to reverse that same allocation. Notice that each Accounting line on the reversal CA document is exactly opposite that found on the initial CA document.

Figure 9: Sample CA Document Accounting Lines for a Reversal

Cost Allocation(CA) Dept: 0313 ID: 1400000008 Ver.: 1 Function: New Phase: Final Modified by Icanacakos , 12/17/2013				
Header				
Accounting Total Lines: 7 Accounting Line: 1 Line Amount: \$1,220.00 Event Type: CA01				
Accounting Line	Line Amount			Event Type
1		\$1,220.00	CA01	
2		\$480.00	CA01	
3		\$900.00	CA01	
4		(\$840.00)	CA01	
5		(\$720.00)	CA01	
6		(\$560.00)	CA01	
7		(\$480.00)	CA01	
From 1 to 7 Total: 7				



Activity – View a Cost Allocation (CA) Document Generated in Reversal Mode

Scenario – The automated Cost Allocation Process has been run for the Allocation Control ID and a CA document has been submitted to Final Phase to accomplish the allocation. An error was found, so the automated Cost Allocation Process has been run again, in Reversal mode. View the CA document generated to reverse the allocation.

Login to the AFIS Home Page. The automated Cost Allocation Process has been run in Reversal mode for Allocation Control ID. A CA document for the reversal has been generated and submitted to Final Phase.

Navigate to the Cost Allocation (CA) document.

1. In the **Jump to** field, enter **CA**
2. Click **Go**. The Document Catalog is displayed with CA displayed in the Code field
3. In the **ID** field, enter **CA2015*4**
4. Click **Browse**. The Document Catalog Grid is populated with one line

Code	Dept.	Unit	ID	Comments	Version	Function	Phase	Status	Date	User ID	Amount	Active
<input type="checkbox"/> CA	200		CA2015000004	No	1	New	Final	Submitted	10/23/14	jharden	\$0.00	Yes

5. Click **ID** for the CA. The CA document is displayed

View the Accounting lines generated by the automated Cost Allocation Process, then click Close, and return to the Home Page.

6. To navigate within a document, either click the section name at the bottom of the document, or use the Document Navigator panel. In this training, you will use the Document Navigator.
7. Click the **Open Document Navigator** icon (small arrow on left side) to switch to Document Navigator mode
8. On the Document Navigator, click **Accounting**. The Accounting component displays
9. Click the **Fund Accounting** tab for Accounting line 1. This is the debit for the pool, which reverses the allocation. Notice the COA elements for the offset distribution are displayed for this debit accounting line



Accounting				
Total Lines: 3		Accounting Line: 1	Line Amount: \$100,000.00	Event Type: CA01
Accounting Line	Line Amount	Event Type	Ref Sub U	
1	\$100,000.00	CA01		
2	(\$60,000.00)	CA01		
3	(\$40,000.00)	CA01		
From 1 to 3 Total: 3				
First Previous Next Last				
General Information Reference Fund Accounting Detail Accounting Special Reference				
Fund: 9000	Department: 200	OBSA:		
Sub Fund:	Unit: 0200	Sub OBSA:		
Object: 7270	Sub Unit:	Dept Object:		
Sub Object:	Appr Unit: 1000000	Dept Revenue:		
Revenue:	BSA:			
Sub Revenue:	Sub BSA:			

10. In the Grid, click Accounting line **2**. This is the credit for Base 1, which reverses the allocation

11. In the **Department** field, notice the Department of Administration is represented

Accounting				
Total Lines: 3		Accounting Line: 2	Line Amount: (\$60,000.00)	Event Type: CA01
Accounting Line	Line Amount	Event Type	Ref Sub U	
1	\$100,000.00	CA01		
2	(\$60,000.00)	CA01		
3	(\$40,000.00)	CA01		
From 1 to 3 Total: 3				
First Previous Next Last				
General Information Reference Fund Accounting Detail Accounting Special Reference				
Fund: 1000	Department: ADA	OBSA:		
Sub Fund:	Unit: 0400	Sub OBSA:		
Object: 7270	Sub Unit:	Dept Object:		
Sub Object:	Appr Unit: AA10000	Dept Revenue:		
Revenue:	BSA:			
Sub Revenue:	Sub BSA:			

12. In the Grid, click on Accounting line **3**. This is the credit for Base 2, which reverses the allocation

13. In the **Department** field, notice the Department of Revenue is represented



Accounting				
Total Lines: 3		Accounting Line: 3		Line Amount: (\$40,000.00)
		Event Type: CA01		
Accounting Line	Line Amount	Event Type	Ref Sub Unit	
1	\$100,000.00	CA01		
2	(\$60,000.00)	CA01		
3	(\$40,000.00)	CA01		
From 1 to 3 Total: 3				
		First	Previous	Next
				Last
				Go to line: <input type="text"/> Go
List View				
<div> <div>General Information</div> <div>Reference</div> <div>Fund Accounting</div> <div>Detail Accounting</div> <div>Special Reference</div> </div>				
Fund: RV2501		Department: RVA		OBSA:
Sub Fund:		Unit: ASAD		Sub OBSA:
Object: 7270		Sub Unit:		Dept Object:
Sub Object:		Appr Unit: RV10000		Dept Revenue:
Revenue:		BSA:		
Sub Revenue:		Sub BSA:		

14. Click **Close**

15. Click **Home** in the Primary Navigation Panel to return to the Home Page

View the impact the allocation has on the Appropriation and Allotment budget.

16. In the **Jump to** field, enter **BQ90LV1**

17. Click **Go**. The Appropriation and Allotment page opens

18. Click **Search**. A Search window is displayed

19. In the **BFY** field, enter the current budget fiscal year

20. In the **Dept** field, enter **200**

21. Click **Ok**. The budget information for Department 200 is displayed

22. Review the information displayed on BQ90LV1

23. Follow the same instructions for Dept. ADA and RVA

24. Click **Home** in the Primary Navigation Panel to return to the Home Page



Cost Allocation Inquiries

The Cost Allocation Journal Summary Inquiry (CAJR) page and the Cost Allocation Totals Inquiry (CTOT) pages provide information related to the output of the automated Cost Allocation Process.

Cost Allocation Journal Summary Inquiry Page

The Cost Allocation Journal Summary Inquiry (CAJR) page summarizes the ledger records selected for the pool for allocation and allows users to review the Pool/Base expansion records from the Cost Allocation process.

Search fields allow the user to narrow search results, based on time period or various COA elements.

Fiscal Year :	<input type="text"/>	Object :	<input type="text"/>
Budget Fiscal Year :	<input type="text"/>	Activity :	<input type="text"/>
Fiscal Period :	<input type="text"/>	Revenue :	<input type="text"/>
Fund :	<input type="text"/>	Posting Code :	<input type="text"/>
Department :	<input type="text"/>	Major Program :	<input type="text"/>
Unit :	<input type="text"/>	Program :	<input type="text"/>
BSA :	<input type="text"/>		

Ok Clear Cancel

Figure 10 displays a sample entry from CAJR.

Figure 10: Sample Entry from the Cost Accounting Journal Summary Inquiry (CAJR) Page

Fiscal Year	Budget Fiscal Year	Fiscal Period	Fund	Department	Unit	BSA	Object	Revenue	Posting Code	Amount
✓ 2015		3	RV1510	RVA	ASFA		6185		D013	527.43

First Prev Next Last

Search

▼ General Accounting

Document Record Date : Event Category :

Fiscal Period : 3 Event Type :

Fiscal Year : 2015 Posting Pair :

Budget Fiscal Year : Posting Code : D013

Fiscal Quarter : 1 Amount : 527.43

▼ Fund Accounting

Fund : RV1510 Object : 6185

Sub Fund : 510 Sub Object : 01

BSA : Revenue :

Sub BSA : Sub Revenue :

BSA Type :

▼ Organizational

Government Branch : 02 Section :

Cabinet : 01 District :

Division : AS Bureau :

Department : RVA Unit : ASFA

Group : Sub Unit : 1SU1

▼ Cost Accounting

Major Program : GLI01 SYS TEST Program Period : RYV15

Program : GLI01 SYS Funding Profile :

Phase : Funding Line :

Task Order : TOAZ3 Funding Priority :



The Cost Allocation Totals Inquiry Page

The Cost Allocation Totals Inquiry (CTOT) page allows you to view total amounts for a specific allocation/series/step combination that AFIS uses to compute allocated amounts. CTOT is updated when a new allocation/series/step combination is entered on the PBDIST. AFIS updates the Pool Total and Base Total fields, during the automated Cost Allocation Process.

Search fields allow the user to narrow search results to the specific Allocation Number (Allocation ID), Series Number, and Step Number. It is also possible to search by Base Type, in order to view all Allocation IDs for a specific Base Type.

Cost Allocation Totals Inquiry

[Browse](#) [Clear](#)

Allocation Number :

Total Statistical Units :

Series Number :

Percent Total :

Step Number :

Pool Total :

Base Type :

Base Total :

Allocation Number	Series Number	Step Number	Base Type	Total Statistical Units	Percent Total	Pool Total	Base Total
✓ ZZPRO	1	1	Direct Financial Only	1000.000000	100.00000	\$600.00	\$600.00

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Activity – View Entries on CAJR and CTOT Inquiry Pages

Scenario – Navigate to CAJR and CTOT to view information available from the automated Cost Allocation Process.

Login to the AFIS Home Page. Sample data will be viewed.

Navigate to the Cost Allocation Journal Summary Inquiry (CAJR) page.

1. In the **Jump to** field, enter **CAJR**
2. Click **Go**. A Search window is displayed

View information generated from a sample Cost Allocation hierarchy.

3. In the **Fiscal Year** field, enter ***the current fiscal year***
4. Click **OK**. Cost Allocation Journal Summary Inquiry page results are displayed
5. Review the data contained in CAJR



Cost Allocation Journal Summary Inquiry											
	Fiscal Year	Budget Fiscal Year	Fiscal Period	Fund	Department	Unit	BSA	Object	Revenue	Posting Code	Amount
✓	2015		3	RV1510	RVA	ASFA		6185		D013	527.43
	2015		3	1234567	DEA	1119		6001		D013	1200.00
	2015		3	HC2120	HCA	1201		6261		D014	1800.00
	2015		3	1234567	DEA	1119		6185		D013	200.00
	2015		3	1000	HCA	1201		6261		D014	0.00
	2015		3	1000	HCA	1201		6261		D014	40.00
	2015		3	HC2120	HCA	1201		6261		D014	60.00
	2015		3	9000	200	0200		7270		D013	0.00

First Prev Next Last

[Search](#)

▼ **General Accounting**

Document Record Date : Event Category :
Posted Date : Event Type :
Fiscal Period : 3 Posting Pair :
Fiscal Year : 2015 Posting Code : D013
Budget Fiscal Year : Amount : 527.43
Fiscal Quarter : 1

▼ **Fund Accounting**

Fund : RV1510 Object : 6185
Sub Fund : 510 Sub Object : 01
BSA : Revenue :
Sub BSA : Sub Revenue :
BSA Type :

▼ **Organizational**

Government Branch : 02 Section :
Cabinet : 01 District :
Division : AS Bureau :
Department : RVA Unit : ASFA
Group : Sub Unit : 1SU1

Navigate to the Cost Allocation Totals Inquiry (CTOT) page.

6. In the **Jump to** field, enter **CTOT**
7. Click **Go**. The CTOT page displays

View information generated from a sample Cost Allocation hierarchy and return to the Home Page.

Cost Allocation Totals Inquiry							
Browse Clear							
Allocation Number : 0200		Total Statistical Units : <input type="text"/>					
Series Number : <input type="text"/>		Percent Total : <input type="text"/>					
Step Number : <input type="text"/>		Pool Total : <input type="text"/>					
Base Type : <input type="text"/> ▼		Base Total : <input type="text"/>					
Allocation Number	Series Number	Step Number	Base Type	Total Statistical Units	Percent Total	Pool Total	Base Total
Copy First Prev Next Last							



8. In the **Allocation Number** field, enter **0200**
9. Click the **Browse** link. Cost Allocation Totals for allocation of IT Service Desk expense are displayed.

Cost Allocation Totals Inquiry

[Browse](#) [Clear](#)

Allocation Number : 0200

Series Number :

Step Number :

Base Type :

Total Statistical Units :

Percent Total :

Pool Total :

Base Total :

Allocation Number	Series Number	Step Number	Base Type	Total Statistical Units	Percent Total	Pool Total	Base Total
✓ 0200	1	1	Fixed Percentage	0.000000	100.00000	\$100,000.00	\$100,000.00

[Copy](#) First Prev Next Last

10. Review the data contained in CTOT
11. Click **Home** in the Primary Navigation Panel to return to the Home Page

*Supplementary activity

Review impact on accounting journal (JACTG)



Cost Allocation Reporting

Objectives

In this section, we will review the following:

- Review reports available in Cost Allocation

Section Overview

AFIS includes several reports for monitoring Cost Allocation.

Reports

The key reports needed to support the AFIS Cost Allocation business processes are listed below. These reports are generated during the Automated Cost Allocation process.

- **COA Editing Report** - this report provides the list of the invalid COA element values that were entered in the Pool/Base Distribution table. It is generated in the Offline Validation Run Mode.
- **Pool Base Definition Table Verification Report** - this report summarizes the data entered into the Pool/Base Setup & Distribution table. It identifies the pool and base definitions. It is generated in the Offline Validation Run Mode.
- **Pool/Base Exception Report** - this report displays any of seven types of exceptions, only six are listed. If no exceptions are identified, the report will be blank. It is generated in the Offline Validation Run Mode. The types of exceptions identified are:

Message	Explanation
Base Record Percentages do not sum to 100%	Applies to Fixed % Base types only = the percentages assigned to the bases do not add up to 100%
Accounting Distribution not found	A pool/base has been set up in PLBS but no corresponding distributions exist on PBDIST
Accumulation Distribution not found	When using base type=direct financial and no accumulation distribution records have been set up on PBDIST
Forward Reference Step number does not exist	Steps must be set up (on STEP table) before they can be referenced as a forward reference
Neither Pool nor Base defined for Step	Step was created with no corresponding pool or base records
Bases not defined for Step	Step was created with corresponding Pool record(s) but no base records
Base Record Percentages for the Step sum up to a value greater than 100%	Applies to Fixed Base Types only = The sum of the percentages assigned to the bases exceeds 100%

- **Base Accumulation Report** - this report displays all base records, with the allocation percentages and accumulated base amounts. It is generated in the Base Accumulation Run Mode.



- **Base Accumulation Exception Report** - this report displays any of three types of exceptions: Base Total Sums to Negative Value; Base Total Sums to Zero; and Base Percentage is Zero. If no exceptions are identified, each category on the report will be blank. It is generated in the Base Accumulation Run Mode.

Exception	Course of Action
Individual bases with a percentage of zero	Error occurs when allocation bases has a percentage of 0% (fixed %), the statistics records add to 0% (Statistical), or the base has expenditures that total to \$0 or no expenditures to accumulate (Direct Financial). Warning only. Will result in no cost allocation to this base.
Base percentages for the step sum to a negative value	Both of these errors require additional effort and must be corrected before Cost Allocation can proceed. See below for next steps.
Base percentages for the Step sum to Zero	

If base percentage errors occur on Fixed Percentage or Statistical Allocation steps, correct the setup of the allocation percentages for the base accumulation records. This will be done on the PBDIST table (for Fixed Percentage) or the STAT table (for Statistical).

If base percentage errors occur on Direct or Direct and In-stream steps, it is possible that significant credits were posted during the time period in amounts equal to or exceeding the total costs incurred for these bases during the same time period. Recommended steps:

- (1) Examine setup of the bases to ensure Base Accumulation records are set up properly
- (2) Determine cause of negative calculation and correct if posted to incorrect COA
- (3) If negative or zero result is a legitimate result, consider manual cost allocation for this step or run less frequently to allow for greater costs to accumulate

If no exceptions are identified, each category on the report will be blank. It is generated in the Base Accumulation Run Mode.

- **Pool View Report** - this report gives a view of the pool record and the base records to which the pool amount was allocated. It is generated in the Compute Allocation Run Mode.
- **Base View Report** - this report gives a view of each base record with the corresponding pool record, from which the amount was allocated. It is generated in the Compute Allocation Run Mode.
- **Summarization Report** - this report gives a summary of pool and base records. It is generated in the Compute Allocation Run Mode.
- **Expansion Exception Report** - this report lists five potential exception types: pool records that are not picked up during expansion; base records that have no pool records in STEP; base records with allocation percentage zero; records with an improper allocation of pool amount to base; and records with a negative sum of all base amounts in a step. If no exceptions are identified, each category will be blank. It is generated in the Compute Allocation Run Mode.



CA Exception Report - this report lists all of the errors encountered, when the CA document was submitted. The report contains the Rejected CA document ID, a detailed error description, and the error code. It is generated in the Generate



Appendix

Charge Back Process

The Charge Back process can be used to calculate indirect costs over and above the actual direct expenses. There are distinct differences from the Overhead Rate Process. Key characteristics of the Charge Back process are as follows:

- This method is typically utilized to calculate indirect costs for grants; however, it could also be used for operational expenditures and revenue.
- The output of the Charge Back process is a two-sided entry posted on the Accounting Journal (JACTG) using a Cost Allocation (CA) document.
- The credit entry on the Accounting Journal (JACTG) for the indirect costs may retain the original accounting distribution from the source transaction, or an offset distribution can be used which is different in part or in total from the original accounting distribution.
- The debit entry on the Accounting Journal (JACTG) is partially or totally different from the original accounting distribution.

See the Comparison of Output from Overhead, Charge Back, Charge Back with Offset Distribution, and Cost Allocation Processes section of the Appendix for sample accounting entries generated by the Charge Back process.

CHARGE BACK CONFIGURATION

The Cost Allocation process may be used to perform Charge Back processing, where additional expenditures will be posted to the system based on selected expenditures. Currently, the State has no plans to use this feature. This information is presented for reference only.

Some grants allow indirect costs to be charged to grants over and above the actual direct expenses. In these cases, the grant award defines the parameters of the allowed indirect costs:

- The types of expenditures authorized for indirect costs
- The pre-defined percentage of actual expenses used to calculate the indirect costs, which may be different for each type of expenditure

Creating a Cost Allocation hierarchy for Charge Back processing is similar, in most ways, to the steps taken to establish all other Cost Allocation hierarchies; however, there are several unique configuration settings on the ALOC, STEP, PLBS and PBDIST pages, as indicated below:

- ALOC
 - Check the Charge Back check box in the Allocation Information component.

Note: Charge Back processing only selects posting codes that have the Cost Allocation Process field on the PSCD page set to Cash Expenditure.

- Allocations for cash expenditures, revenues, or charges may not be combined with an allocation hierarchy setup for Charge Back processing.



- STEP
 - In the Charge Back Object field, identify the object code to be used for the indirect costs.
 - Each grant may be set up as a separate STEP record in the hierarchy, or, for those Departments that have indirect rates defined at the Unit level, rates are defined at the first Step, and grants with exceptions are defined as separate Steps.
- PLBS
 - In the Allocation Percentage field on each pool record, identify the pre-defined percentage of expenses authorized by the grantor for indirect costs.
 - In the Allocation Percentage field on each base record, enter 100 (all of the indirect costs calculated are allocated to the base accounting distribution).

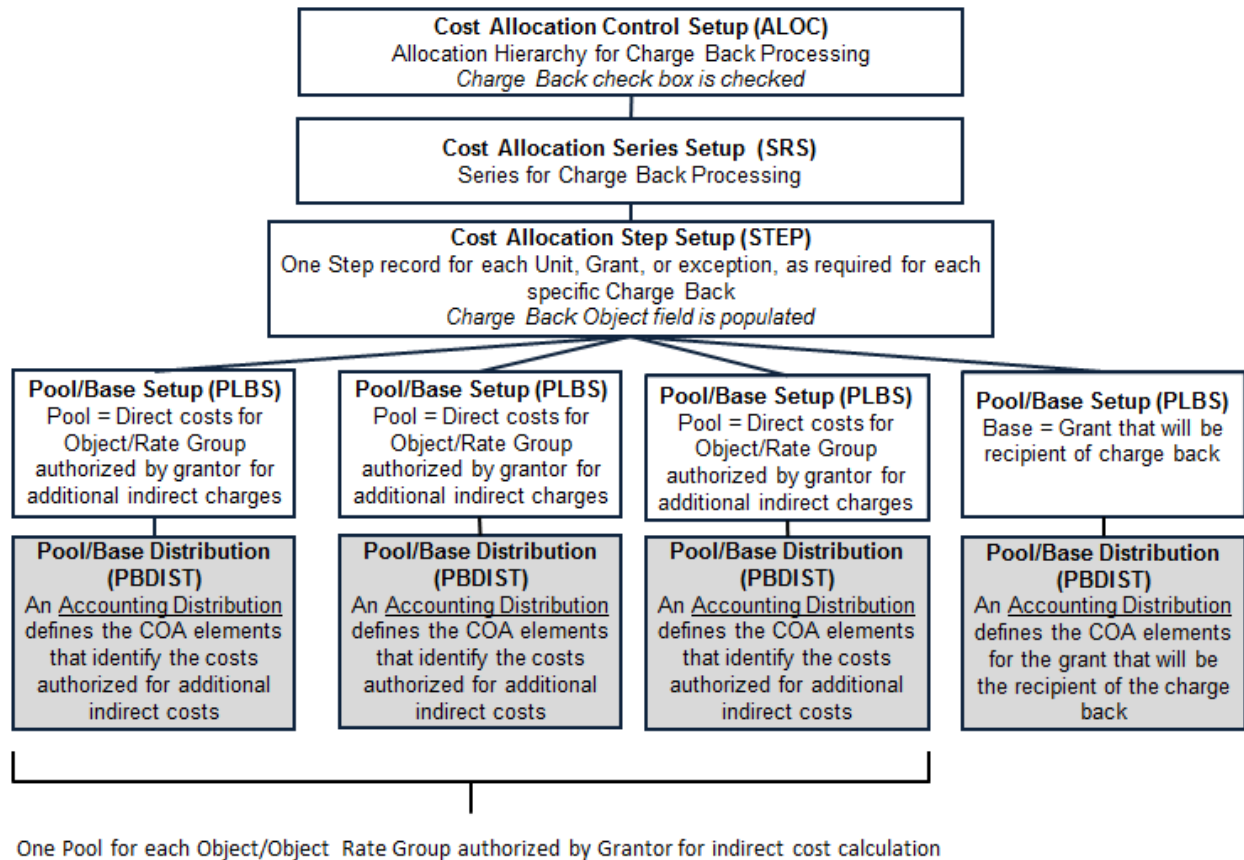
Note: A Cost Allocation hierarchy for Charge Back processing is different than typical allocation structures. In a Charge Back hierarchy, a single base record is common; whereas in a typical allocation structure there are usually multiple base records.

- PBDIST
 - Create an accounting distribution record for each pool to identify the direct costs eligible for calculating the indirect costs.
 - If needed, create an offset distribution record for the pool to identify the COA elements to be credited by the allocation, when different than the COA elements on the source document.
 - Create an accounting distribution record for each base to identify the grant to be charged for the indirect costs.

In a **Charge Back** allocation hierarchy, a pool record is created on PLBS for each Object or Object Group that is subject to indirect cost calculation; therefore, many pool records are common with this type of Cost Allocation hierarchy. Normally, one base record is created on PLBS to identify the grant COA elements receiving the indirect Cost Allocation. Additional base records can be created, if the pool must be allocated to multiple accounting distributions. Figure 11 illustrates the components of a Cost Allocation hierarchy configured for Charge Back Processing.



Figure 11: Example of Cost Allocation Hierarchy for Charge Back Processing





Comparison of Output from Overhead, Charge Back, Charge Back with Offset Distribution, and Cost Allocation Processes

Note: These scenarios are fictitious and are used to illustrate the different outputs of the various AFIS processes.

Overhead Rate Processing

Scenario:

- Automated Disbursement document for eligible expenditure: \$100
- Percentage allowed by funding source for overhead calculation: 20%
- The accounting distribution for the indirect overhead transaction should retain the accounting distribution from the source transaction, but include the Object code 3283 to identify it as an overhead expenditure

Partial disbursement accounting distributions:

Partial Accounting Distributions	Pool or Base	Fund	Dept	Unit	Object	Major Program
Disbursement Document	N/A	9017	0803	0179	3200	02GRANT
CH Document	N/A	9017	0803	0179	3283	02GRANT

Impact on Accounting and Cost Accounting Journals:

Document	DR/CR	Debit/Credit Name	Accounting Distribution	JACTG Amount	JCA Amount
AD	DR	External CE	9017-0803-0179-3200-02GRANT	100	100
	CR	Cash	9017-0803-0179-3200-02GRANT	100	100
CH	DR	Std Charge	9017-0803-0179-3283-02GRANT		20
Journal Totals				0	20

Key:

JACTG - Accounting Journal
JCA - Cost Accounting Journal



Charge Back Processing without Offset Distribution

Scenario:

- Automated Disbursement document for eligible expenditure: \$100
- Percentage allowed by funding source for overhead calculation: 20%
- The CA document will credit the same accounting distribution as found on the pool (no offset)
- The CA document will debit the same accounting distribution as the pool except a different object code will be used

Partial disbursement accounting distributions:

Partial Accounting Distributions	Pool or Base	Fund	Dept	Unit	Object	Major Program
Disbursement Document	Pool	9017	0803	0179	3200	02GRANT
CA Document	Base	9017	0803	0179	3283	02GRANT

Impact on Accounting and Cost Accounting Journals:

Document	DR/CR	Debit/Credit Name	Accounting Distribution	JACTG Amount	JCA Amount
AD	DR	External CE	9017-0803-0179-3200-02GRANT	100	100
	CR	Cash	9017-0803-0179-3200-02GRANT	100	100
CA	DR	Cash(P)	9017-0803-0179-3200-02GRANT	20	20
	CR	External CE(P)	9017-0803-0179-3200-02GRANT	20	20
	DR	External CE(B)	9017-0803-0179-3283-02GRANT	20	20
	CR	Cash(B)	9017-0803-0179-3283-02GRANT	20	20
Journal Totals				0	0

Key:

JACTG - Accounting Journal
 JCA - Cost Accounting Journal
 P - Pool
 B - Base



Charge Back with Offset Distribution

Scenario:

- Automated Disbursement document for eligible expenditure: \$100
- Percentage allowed by funding source for overhead calculation: 20%
- The CA document will credit a different fund than found on the pool accounting distribution (a pool offset distribution is used)
- The CA document will debit the same accounting distribution as the pool except a different object code will be used

Partial disbursement accounting distributions:

Partial Accounting Distributions	Pool or Base	Fund	Dept	Unit	Object	Major Program
Disbursement Document	Pool	9017	0803	0179	3200	02GRANT
CA Document	Pool Offset	4193	0803	0179	3283	02GRANT
CA Document	Base	9017	0803	0179	3283	02GRANT

Impact on Accounting and Cost Accounting Journals:

Document	DR/CR	Debit/Credit Name	Accounting Distribution	JACTG Amount	JCA Amount
AD	DR	External CE	9017-0803-0179-3200-02GRANT	100	100
	CR	Cash	9017-0803-0179-3200-02GRANT	100	100
CA	DR	Cash(O)	4193-0803-0179-3283-02GRANT	20	20
	CR	External CE(O)	4193-0803-0179-3283-02GRANT	20	20
	DR	External CE(B)	9017-0803-0179-3283-02GRANT	20	20
	CR	Cash(B)	9017-0803-0179-3283-02GRANT	20	20
Journal Totals				0	0

Key:

JACTG - Accounting Journal
 JCA - Cost Accounting Journal
 P - Pool
 O - Pool Offset Distribution
 B - Base



Cost Allocation without Pool Offset Distribution

Scenario:

- Automated Disbursement document for expenditures to be allocated: \$100
- Expenditures charged to Unit 0058 will be allocated using a Fixed Percentage Base Type to two other Units:
 - 25% to Unit 0068 (Base 1)
 - 75% to Unit 0090 (Base 2)
- The credit on the CA document will be the same as the pool accounting distribution (no pool offset distribution)

Partial disbursement accounting distributions:

Partial Accounting Distributions	Pool or Base	Fund	Dept	Unit	Object	Major Program
Disbursement Document	Pool	9017	0803	0058	3200	N/A
CA Document	Base	9017	0803	0068	3200	N/A
CA Document	Base	9017	0803	0090	3200	N/A

Impact on Accounting and Cost Accounting Journals:

Document	DR/CR	Debit/Credit Name	Accounting Distribution	JACTG Amount	JCA Amount
AD	DR	External CE	9017-0803-0058-3200	100	
	CR	Cash	9017-0803-0058-3200	100	
CA	DR	Cash(P)	9017-0803-0058-3200	100	
	CR	External CE(P)	9017-0803-0058-3200	100	
	DR	External CE(B1)	9017-0803-0068-3200	25	
	CR	Cash(B1)	9017-0803-0068-3200	25	
	DR	External CE(B2)	9017-0803-0090-3200	75	
	CR	Cash(B2)	9017-0803-0090-3200	75	
Journal Totals				0	

Key:

JACTG - Accounting Journal
 JCA - Cost Accounting Journal
 P - Pool
 O - Pool Offset Distribution
 B1 - Base 1
 B2 - Base 2



Cost Allocation with Pool Offset Distribution

Scenario:

- Automated Disbursement document for expenditures to be allocated: \$100
- Expenditures charged to Unit 0058 will be allocated using a Fixed Percentage Base Type to two other Units:
 - 25% to Unit 0068 (Base 1)
 - 75% to Unit 0090 (Base 2)
- The credit on the CA document will have a different Fund than the pool accounting distribution (pool offset distribution)

Partial disbursement accounting distributions:

Partial Accounting Distributions	Pool or Base	Fund	Dept	Unit	Object	Major Program
Disbursement Document	Pool	9017	0803	0058	3200	N/A
CA Document	Pool Offset	4193	0803	0058	3200	N/A
CA Document	Base	9017	0803	0068	3200	N/A
CA Document	Base	9017	0803	0090	3200	N/A

Impact on Accounting and Cost Accounting Journals:

Document	DR/CR	Debit/Credit Name	Accounting Distribution	JACTG Amount	JCA Amount
AD	DR	External CE	9017-0803-0058-3200	100	
	CR	Cash	9017-0803-0058-3200	100	
CA	DR	Cash(O)	4193-0803-0058-3200	100	
	CR	External CE(O)	4193-0803-0058-3200	100	
	DR	External CE(B1)	9017-0803-0068-3200	25	
	CR	Cash(B1)	9017-0803-0068-3200	25	
	DR	External CE(B2)	9017-0803-0090-3200	75	
	CR	Cash(B2)	9017-0803-0090-3200	75	
Journal Totals				0	

Key:

JACTG - Accounting Journal
 JCA - Cost Accounting Journal
 P - Pool
 O - Pool Offset Distribution
 B1 - Base 1
 B2 - Base 2



Terminology

Term	Description
Accounting distribution	An accounting distribution is a unique combination of Chart of Accounts (COA) elements. It is the mechanism used in the Cost Allocation hierarchy to define the costs or revenue to be captured for distribution (pools) and to define how they should be distributed (bases).
Accounting Journal	The most frequently used journal that contains all debits and credits considered as having a financial accounting impact.
Accumulation distribution	The accounting distribution that defines the transactions used to accumulate dollar totals which in turn are used in calculating percentages for allocation. This is used in Direct Financial Only and Direct and In-stream Financial methods, where the percentage is calculated based on dollars accumulated.
Base	Identifies the departments or programs that are the recipients of the allocation (that will ultimately be charged for the costs). A base is defined by the base accounting distributions associated with it. Expenditure or revenue transactions in the pool are allocated to the accounting distributions associated with the base.
Base Type	Identifies the method used to calculate the allocation percentage. Options are: Fixed Percentage, Statistical, Direct Financial Only, and Direct and Instream Financial.
Charge (CH) document	The document produced by the automated overhead process. Creates a one-sided accounting entry on the Cost Accounting Journal.
Cost Accounting Journal	The main journal used for the cost accounting area as it contains all posting lines with debits and credits having a Program code.
Cost Allocation Process	A flexible process within AFIS that provides the ability to distribute costs or revenue to various accounting distributions on a dollar-for-dollar basis through a system generated Cost Allocation (CA) document.
Cost Allocation Control Setup (ALOC)	The page used to create the highest level of a Cost Allocation hierarchy. It is the umbrella under which the remaining Cost Allocation elements are organized.
Cost Allocation (CA) document	A document produced by the automated Cost Allocation Process. Creates a two-sided entry on the Accounting Journal.
Cost Allocation hierarchy	The Cost Allocation hierarchy is the structure in AFIS that contains Cost Allocation instructions.
Cost Allocation Journal Summary Inquiry (CAJR)	An inquiry page that displays the accounting distribution combinations from the Journal used during the Pool/Base Expansion portion of the automated Cost Allocation Process.
Cost Allocation Process Parameter (CAPA) page	Used to record parameters for each run of the automated Cost Allocation Process.
Cost Allocation Series Setup (SRS)	The page used to define the second level in the Cost Allocation hierarchy. Used to group allocations that must be run in a single execution of the Cost Allocation Process.



Term	Description
Cost Allocation Step Setup (STEP)	The page used to define the third level in the Cost Allocation hierarchy. Defines the sequence of allocation calculations within a Cost Allocation Series Setup and identifies the method that is used to calculate the allocation. A Cost Allocation Series Setup entry should have at least one STEP entry.
Cost Allocation Total Inquiry (CTOT)	An inquiry page that displays total amounts for a specific allocation/series/step combination that the system uses to compute allocated amounts.
Department	One element in the AFIS Chart of Accounts structure. This element is associated with an organizational level within the entity.
Direct Financial Only	One of the four Base Types available for calculating the allocation percentage. Using this method, the allocation percentage is calculated by the system using the dollars identified by the base accumulation distributions. The accumulated dollars represent the statistical unit for each base record.
Direct and Instream Financial	One of the four Base Types available for calculating the allocation percentage. This Base Type is currently not being used by the State.
Fixed percentage	One of the four Base Types available for calculating the allocation percentage. Using this method, the allocation percentage is not calculated by AFIS; it is defined at the setup stage for all base records.
Inheritance	Inheritance determines if allocated records will receive (inherit) a field's value from the pool or the base record. Inheritance is set field by field, because different fields will have different rules.
Ledger Record Number	The record number associated with each input ledger record used in the Cost Allocation Process. It is recorded in the Description field on the Pool Accounting line on the Cost Allocation document.
Object Rate Groups (OBJRT)	Provides the ability to create groups of object codes that are eligible (or ineligible) for allocation.
Offset distribution	The accounting distribution used for the credit from the allocation, when different than the accounting distribution that defined the pool.
Operational Expenditures	Non-cost accounting expenditures.
Overhead Rate Process	An automated method to calculate indirect costs based on a percentage of eligible direct costs. The output is a one-sided entry posted on the Cost Account Journal using a Charge (CH) document.
Pool	Identifies the costs or revenues to be allocated. A pool is defined by the pool accounting distributions associated with it. Expenditure or revenue transactions are then identified for allocation, if the Chart of Accounts elements on the document Accounting line match the pool accounting distribution.
Pool/Base Distribution (PBDIST)	Identifies the accounting distributions that define each pool and base. Also used to define offset distributions and accumulation distributions.



Term	Description
Pool/Base Offset Requirement (PBOREQ)	Identifies if a change to each Chart of Accounts element on an offset distribution is required, prohibited, or optional.
Pool/Base Setup (PLBS)	Establishes the pool and base records within the Cost Allocation hierarchy.
Statistical	One of the four Base Types available for calculating the allocation percentage. Using this method, the allocation percentage is automatically calculated during the allocation process based on the statistical units defined on the Pool/Base Setup page for each base record.
Statistical Unit (STAT)	Establishes numeric values for entity-defined statistics; used to calculate an allocation percentage for a Cost Allocation hierarchy using the Statistical Base Type.



List of Acronyms

Acronym	Definition
AFIS	Arizona Financial Information System
AL	The abbreviation for the Cost Allocation ID used on the CA document
ALOC	Cost Allocation Control Setup page
APD	The abbreviation for the Selection Accounting Period used on the CA document
BSA	Balance Sheet Account
CA	Cost Allocation document
CAJR	Cost Allocation Journal Summary Inquiry page
CAPA	Cost Allocation Parameter page
CH	Charge Transaction document
CID	The abbreviation for the Cost Allocation Parameter ID used on the CA document
COA	Chart of Accounts
CTOT	Cost Allocation Totals Inquiry Page
DS	The abbreviation for the Data Source used on the CA document
FQ	The abbreviation for the Selection Fiscal Quarter used on the CA document
FY	The abbreviation for the Selection Fiscal Year used on the CA document
GAO	General Accounting Office
ID	Identification
JCA	Cost Accounting Journal
JACTG	Accounting Journal
LRN	Ledger Record Number
OBJRT	Object Rate Group page
OVDREXP	Overhead Rate Exception page
PBDIST	Pool/Base Distribution page
PBOREQ	Pool/Base Offset Requirement page
PLBS	Pool/Base Setup page
SR	The abbreviation for the Cost Allocation Series Setup used on the CA document
SRS	Cost Allocation Series Setup page
ST	The abbreviation for the Cost Allocation Step Setup used on the CA document
STAT	Statistical Unit page
STEP	Cost Allocation Step Setup page

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